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Incorporating Sustainability into a Chemical Company's modus operandi

Incorporação da Sustentabilidade no modus operandi duma Empresa Química

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DEDICATION

I dedicate this dissertation to the memory of my deceased father.

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First and foremost I offer my sincerest gratitude to my advisor, Florinda Martins Ph.D, who has supported me throughout my dissertation. Her incentives to take one step further truly marked a difference in this dissertation. I would like to emphasize her outstanding openness and availability that made this challenge so much easier for me.

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ABSTRACT

The intent of this dissertation is to review relevant existing management systems and chemical industry initiatives to identify synergies, overlaps and gaps with Sustainability best practices, to map the barriers to the incorporation of Sustainability and formulate recommendations to facilitate execution of Sustainability practices within existing management systems.

A chemical industry Sustainability survey was conducted through APEQ, the Portuguese association of chemical companies, which constitutes the first baseline on the topic for this national industry association. The commonly used international standards and the Responsible Care® (RC) initiative were cross-referenced against the United Nations Global Compact Assessment Tool. Guidance on how to incorporate Sustainability into a company's *modus operandi* was collapsed into Sustainability Playbooks.

The survey revealed that 73% of the APEQ member companies that participated in the survey have a Sustainability Plan. Both large and small/medium APEQ member companies see the market not willing to pay extra for 'greener' products as one of the main barriers. APEQ large enterprise see complexity of implementation and low return on investment as the other most significant barriers while small/medium enterprise respond that the difficulty to predict customer sustainability needs is the other most significant barrier. Amongst many other insights from this survey reported to APEQ, Life Cycle Assessment practices were found to have a low level of implementation and were also considered of low importance, thus identifying a very important opportunity in Sustainability practices to be addressed by APEQ.

Two hundred and seventy three assessment points from United Nations Global Compact Assessment Tool plus five additional items were cross-referenced with international standard requirements. With the authorization of the intellectual property owners, the United Nations Global Compact Assessment Tool was modified to introduce actionable recommendations for each gap identified by management standard. This tool was automated to output specific recommendations for 63 possible combinations after simply selecting from a list of commonly used management standards and the RC initiative. Finally this modified tool was introduced into Playbooks for Incorporation of Sustainability at two levels: a "Get Started Playbook" for beginners or small/medium size enterprise and an "Advanced Playbook" as a second advancement stage or for large enterprise.

KEY WORDS: Sustainability; UN Global Compact Assessment Tool; Responsible Care ®; Chemical Industry Sustainability; APEQ; ISO

RESUMO

Esta dissertação tem como objectivo rever os sistemas de gestão relevantes existentes e iniciativas da indústria química de forma a identificar sinergias, sobreposições e lacunas em relação às melhores práticas de Sustentabilidade, mapear as barreiras à incorporação da Sustentabilidade e formular recomendações que facilitem a execução de práticas de Sustentabilidade dentro dos sistemas de gestão existentes.

Foi realizado um estudo sobre Sustentabilidade baseado num inquérito efectuado à indústria química através da Associação Portuguesa das Empresas Químicas (APEQ), o qual constituiu a primeira linha de base nesta matéria para esta associação nacional. As normas internacionais mais utilizadas e a iniciativa Actuação Responsável® (Responsible Care®) foram cruzadas com a ferramenta de avaliação das Nações Unidas “UN Global Compact Assessment Tool”. Foram criados Esquemas Estratégicos para orientar a incorporação da Sustentabilidade no *modus operandi* duma empresa.

O inquérito revelou que 73% das empresas associadas da APEQ que participaram no inquérito têm um plano de Sustentabilidade. O mercado não aceitar pagar o acréscimo de custo por produtos mais ‘verdes’ foi considerado como uma das principais barreiras tanto pelas grandes como pelas pequenas e médias empresas associadas da APEQ. As grandes empresas associadas da APEQ vêm a complexidade da implementação e o baixo retorno do investimento como as outras principais barreiras enquanto as pequenas e médias empresas responderam que a outra barreira mais importante é a dificuldade de previsão das necessidades dos clientes. De entre muitas outras informações de interesse deste estudo para a APEQ, destaca-se o facto da prática da Análise Ciclo de Vida estar pouco implementada e ser considerada pouco importante, constituindo assim uma oportunidade relevante em termos de práticas de sustentabilidade a ser abordada pela APEQ.

Duzentas e setenta e três questões da ferramenta de avaliação das Nações Unidas “UN Global Compact Assessment Tool” mais cinco itens adicionais foram cruzados com os requisitos dos padrões internacionais. Com autorização dos proprietários dos direitos de autor, a ferramenta “UN Global Compact Assessment Tool” foi modificada de forma a introduzir recomendações por norma para cada lacuna identificada. Esta ferramenta foi automatizada de forma a debitar recomendações específicas para 63 possíveis combinações após a simples selecção dos sistemas de gestão ou da iniciativa Actuação Responsável. Por fim, esta ferramenta modificada foi introduzida em “Esquemas Estratégicos para a Incorporação de Sustentabilidade” a dois níveis: um “Esquema Estratégico de Iniciação” para empresas numa fase inicial de incorporação da sustentabilidade ou para pequenas e médias empresas e um “Esquema Estratégico Avançado” para empresas que desejem atingir um nível avançado ou para grandes empresas.

PALAVRAS-CHAVE: Sustentabilidade; UN Global Compact Assessment Tool; Actuação Responsável®; Sustentabilidade na Indústria Química; APEQ; ISO

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ACRONYMS

AIDA	Aveiro District Industrial Association
APEQ	Associação Portuguesa das Empresas Químicas
C	Covers UNGC Assessment tool
C&L	Classification and labeling
CAE	Portuguese Classification of Economic Activities
CbC	Could cover UNGC Assessment tool
CCPA	Canadian Chemical Producers Association
CEFIC	European Chemical Industry Council
CEO	Chief Executive Officer
CLP	Classification and labeling and Packaging Regulation (EU)
CP	Cleaner Production (EU)
Dfe	Design for the Environment
ECHA	European Chemicals Agency
EIA	Environmental Impact Assessment
ENV or E	Environmental
EPA	Environmental Protection Agency
EPA-CAP	EPA Chemical Action Plan (USA)
EPP	Environmentally Preferable Purchasing
ERP	Energy Related Products
EU	European Union
EuP	Energy Using Products
G	Gap with UNGC Assessment Tool
GPP	Green Public Procurement
GRI	Global Reporting Initiative
IAPMEI	Public institute that supports development of SME
IED	Industrial Emissions Directive (EU)
ILCD	International Life Cycle database
ILO	International Labor Organization
INE	Portuguese National Institute for Statistics
IPPC	Integrated Pollution Prevention and Control
ISO	International Standards Organization
ISO 14001:2004	ISO Environmental Management System
ISO 26000:2010	ISO Social Responsibility Guidance
ISO 9001:2008	ISO Quality Management System
LCA	Life Cycle Assessment
OHS	Occupational Health and Safety
OSHAS 18001:2007	British Standard for occupational health and safety management systems
PG	Partial Gap with UNGC Assessment Tool
Q	Quality
RC	Responsible Care ®

RCMS	Cefic Responsible Care® Management Systems
REACH	Registration, Evaluation, Authorisation and Restriction of Chemicals (EU)
RM	Raw Material
S1	SA8000:8000
S2	ISO26000:2010
SA8000:2008	Social Accountability Standard
SAICM	Strategic Approach to International Chemicals Management
SD	Sustainable Development
SEDEX	Supplier Ethical Data Exchange
SME	Small and Medium Enterprise
SVHC	Substance of Very High Concern (EU)
UN	United Nations
UNEP	United Nations Environment Program
UNGC	United National Global Compact

CHAPTER 1 - INTRODUCTION

1.1. Background

The concept of Sustainability can be traced back as early as the sixties, however the 1972 United Nations Conference on the Human Environment is considered the first international recognition of environmental issues where sustainability was cohesively discussed (IISD-Timeline 2012). For many years, differences of perspective around the Sustainability model were a natural impediment to its understanding and wide spread acceptance. It is generally recognized that in 1987 there was a milestone step with the Brundtland Report of the World Commission on Environment and Development: Our Common Future, which provided the momentum needed to trigger the most difficult transformation that mankind has ever had to endure. The notorious definition of sustainable development - “development that meets the needs of the present without compromising the ability of future generations to meet their own needs” – acted as beacon that showed the path that would be followed for many years thereafter (Brundtland 1987).

Realizing its importance in shaping the future, to address public distrust and concerns related to safety events in the manufacture, distribution and use of chemicals, in 1985 Canada’s chemical industry began developing Responsible Care® (RC), an industry-led responsibility initiative which set principles that paved the path to a whole new way of being for the world’s chemical industry. RC required members not only to do the right thing, but also, and rightfully so, to be seen as doing the right thing by exposing themselves to public verifications. Creating RC, represented a major shift in how business associations operated, and over the last 27 years, this approach has been emulated by organizations all around the world. Within the global chemistry industry, the Canadian RC model has been adopted in 60 countries (Paton 2012). Despite its initial safety orientation, this commitment included several elements consistent with the concept of Sustainability. In 2006, the Responsible Care Global Charter expanded safe use and handling of products to the value chain, bringing it even closer to the principles of Sustainability(CEFIC 2013).

The winds of change blow stronger by the day in the direction of Sustainability. The Consumers are demanding “it” (Deloitte 2012). Regulators insert “it” into public strategies (European Commission-SG 2012) . Companies adjust to meet “it” (Kruh 2012). Sustainability is “it”. Chemicals accounted for about 18% of world trade in 2009(Fouquin, Guimbard, et al., CHELEM - International Trade Database 2011). As a manufacturer of materials and a supplier of solutions, the chemical sector plays a critical role in enabling upstream and downstream Sustainability. Without the driving force of the chemical industry on innovation across the product life cycle, society would not benefit from the significant Sustainability

advantages that these new solutions bring, such as energy efficiency, renewable raw materials, waste reduction, water solutions, emission reduction, risk mitigation, quality of life and well-being. This constitutes a strong value case that justifies the attention of chemical companies to the incorporation of Sustainability into their *modus operandi*.

1.2. Dissertation goals

1.2.1. Problem Statement

Fernando Pessoa, a Portuguese poet, wrote that “A Man is the size of his dream”. A strategy outlines the “dream”. But it is not enough to “dream”. Aspiring to be more sustainable is not the same as effectively completing that transformation. Executing a strategy that respects the dynamic inter-relationship between economic, environmental and social aspects¹ (Lozano 2008) and making the “dream” come true, is still a challenge. The primary goal of this dissertation is to define an effective methodology that will incorporate Sustainability into the *modus operandi* of a Chemical Company. Economic aspects are not new, nor are environmental aspects and neither are social aspects. Is there a need for completely new management system to execute such a strategy? Or is there a way to take advantage of management elements that are horizontal and apply to the three aspects and only introduce new elements required to achieve sustainability? Is it possible and feasible to have one model that fits small and medium enterprise while fitting the large corporate world?

1.2.2. Significance

From the Miriam-Webster Dictionary, to “incorporate” is “to unite or work into something already existent so as to form an indistinguishable whole”. Incorporation into “something” already existent should accelerate and consolidate execution because it takes advantage of synergies. In a world where speed and efficiency are critical, where professionals are expected to have broader and broader core competencies, companies demand smart solutions that deliver maximum effect with minimal effort. This dissertation considers this aspect and investigates if it is possible to build from “something” already existent, such as an existing management system. This sensitivity to incorporation is believed to contribute to the advancement of Sustainability especially amongst small and medium enterprise.

As part of this dissertation, a chemical industry survey was conducted in collaboration with Portuguese member of CEFIC², Associação Portuguesa das Empresas Químicas (APEQ). This survey constitutes the first baseline on the level of implementation of Sustainability amongst the members of this association.

¹ Also known as the 3 pillars of Sustainability

² CEFIC - European Chemical Industry Council

1.2.3. Hypothesis

The following primary hypotheses were proposed for this dissertation:

1. Does sustainability require a unique or discrete approach from other management systems (quality, environmental, etc.)?
2. Is a dedicated international standard for a Sustainability Management System needed to advance Sustainability?
3. Is there a need to regulate Sustainability and therefore use an adherence mechanism to advance Sustainability?
4. Would a Sustainability Steering Team accelerate the incorporation of Sustainability into a company's *modus operandi*?
5. Is there one way of incorporating Sustainability, suitable for both large corporate as well as small and medium enterprise?

1.2.4. Limitations

This dissertation used quantitative and qualitative study methods. Data gathering for the qualitative study was achieved through literature research and interviews were planned with select companies. The quantitative study was supported by a survey through the Portuguese association of chemical companies, Associação Portuguesa das Empresas Químicas (APEQ). The interviews were designed to supplement the information collected through the survey.

Although the research was designed to collect information on large (multi-national) and medium/small enterprise operating in Portugal, the sample and survey were limited to companies willing to collaborate and dependent on their corporate or company culture. To introduce relevant academic and industry perspectives and define the state-of-the-art, an extensive literature search was conducted using multiple search tools available at Instituto Superior de Engenharia do Porto (ISEP) and The Dow Chemical Company.

1.2.5. Research Targets

The proposed objectives are described in the points below. Company diversity, large corporate versus small and medium size enterprise perspectives were addressed in each of them.

Objective 1 - Review relevant existing management systems (not only quality management systems) and chemical industry initiatives such as Responsible Care ® and identify their synergies, overlaps and gaps (from a Sustainability perspective).

Objective 2 - Map the barriers to incorporation of Sustainability through company interviews and a trade association survey.

Objective 3 - Formulate recommendations in order to facilitate the effective execution of Sustainability, including a Sustainability Playbook that outlines a model to incorporate Sustainability within existing management systems.

1.3. Dissertation Structure

Chapter one provides an introduction to the subject, defines the problem, discusses the significance, proposes the hypotheses, recognizes the limitations and presents the objectives for this dissertation.

Chapters two offers the theoretical framework that is the underlying foundation for researching, surveying, interpreting and drawing conclusions. This chapter begins with a general introduction on Sustainability and then reviews its application in the chemical sector and businesses, reviews management systems against Sustainability, how Sustainability fits within the regulatory umbrella and finally some relevant known implementation initiatives.

Chapter three describes the research design and methodological options chosen to meet the objectives of this dissertation. This chapter outlines both qualitative and quantitative study models, their limitations and expected results. Chapter four discusses and analyzes the findings.

Chapter five advances solutions and adaption of enabling tools for incorporation of sustainability into organizations. Finally, to close the dissertation, chapter six compiles the conclusions and suggestions for future work.

CHAPTER 2 - SUSTAINABILITY FRAMEWORK

Effective and efficient strategies are built on a sound theoretical foundation. General theory on the topic of Sustainability must be coupled with the understanding of the specific sector in order to establish executable strategies. This chapter presents and discusses Sustainability from three angles:

1. From a Conceptual perspective by looking at the general notions while exploring their relevance to the business of making chemicals
2. From a Managerial perspective by referring to the main sustainability instruments used in management systems
3. From an Adherence perspective by reviewing both voluntary and regulatory initiatives

These three perspectives constitute a framework with aspects that are critical to the incorporation of Sustainability into the *modus operandi* of a chemical company. Finally, Implementation of Sustainability is the fourth and last aspect covered in chapter 2.

2.1. The Concept of Sustainability

2.1.1. Sustainability in General

From a conceptual perspective, when researching the topic of Sustainability, the “Brundtland Report of the World Commission on Environment and Development: Our Common Future” is without a doubt the most frequently cited foundational reference. It is a landmark which embodies the moment where mankind finally understood the vision portrayed by the famous description of sustainable development - “development that meets the needs of the present without compromising the ability of future generations to meet their own needs” (Brundtland 1987) . However a deeper drill unveils key events that anteceded Brundtland. These early events, such as Silent Spring by Rachel Carson in 1962, United Nations Conference on Human Environment (1972), etc. laid down the foundation that enabled the turning point globally attributed to the Brundtland Report. Figure 1 presents some relevant Sustainability milestones.

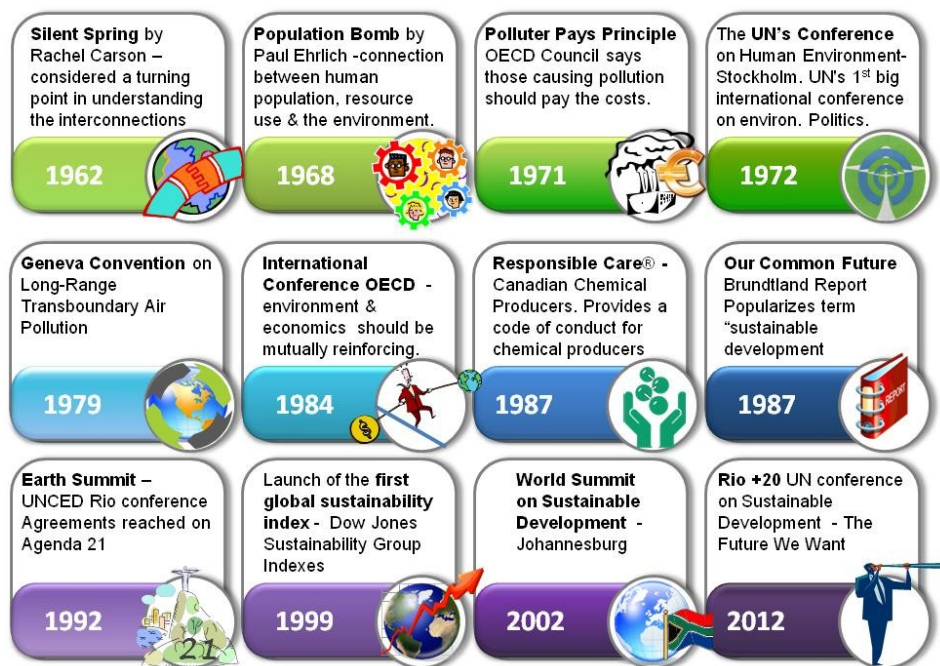


Figure 1 - Sustainability Milestones selected from (IISD-Timeline 2012) ³

There are several models that can be used to describe the concept of Sustainable Development such as Karl-Henrik's The Natural Step, Elkington's Triple Bottom Line, etc. Despite some conceptual differences between them, they have a common building block based on three variables, commonly called pillars, which have some type of convergence between economic development, social equity, and environmental protection(Lozano 2008). There is wide acceptance that a result which does not take into account the trilogy - economic development, social equity and environmental protection - may be a result, but certainly not a result that meets the intent of Sustainable Development (SD). Therefore, each of the "variables" has influence on the overall result and if one of them is null, then the overall result does not meet the SD principles – this is the key message. The acceptance of this interdependence between these three variables is critical to the advancement of Sustainability. Hence the three pillars should be visible as a common denominator in all process, systems, tools, etc. that are used to execute Sustainability strategies.

2.1.2. Life Cycle Concept

Understanding the life cycle approach is fundamental to Sustainability as it provides a holistic framework that interconnects the different "players" across the value chain. The US Environmental Protection Agency describes its importance as: the understanding of the connections between the Earth's natural resources, energy use, climate change, and waste. Product life cycle focuses on the processes involved in the entire system—from extracting and

³ graphical design adapted from <http://www.asce.org/foundation/mission> and <http://ohiopundit.com/tag/sustainable-development/>

processing raw materials, all the way down to the product's final use by consumers, recyclers, and disposers. By learning about product life cycles, the different stakeholders will see where and how they can contribute to reducing environmental impacts and natural resource usage. Understanding these connections and life cycle thinking improves stewardship (US-EPA-LC 2012). Figure 2 depicts the interconnecting circular concept of the different stages of the life cycle concept.

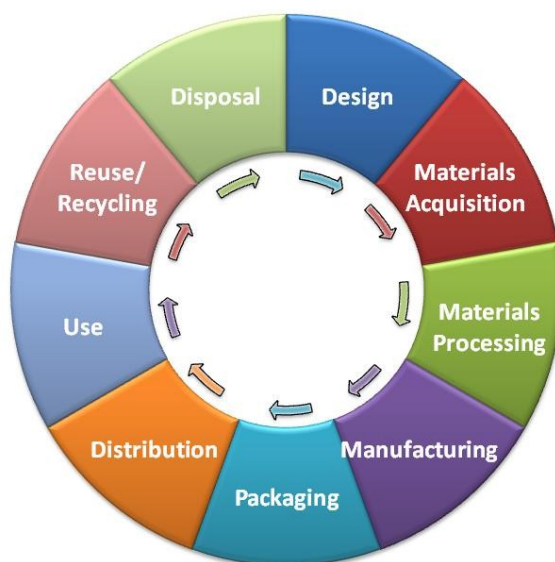


Figure 2 - Life cycle stages – image based on (US-EPA-LC 2012)

The life cycle starts with a **design**. A product's initial design affects each stage of its life cycle, and therefore, it impacts all pillars of Sustainability.

The next stage is **materials acquisition and processing**. Whether man-made or naturally occurring, all products are made from some sort of raw material. Most materials are harvested or extracted from nature, hence their renovation is a critical Sustainability factor. These raw materials are then processed in order to convert them into a form that they can be used for **manufacturing**. Any of these stages constitute economic activities, normally consume natural resources, use considerable amounts of energy, create waste and rely on people to execute the process steps, hence they are one of the most important contributors to Sustainability and are precisely the stages where most of the chemical industry is situated.

Once manufactured, products need to be subject to **packaging and distribution** in order to reach the next downstream user. Many products are packaged in paper or plastic, which also undergo separate manufacturing processes that use energy and consume natural resources. Manufactured products are transported in trucks, planes, trains, and ships to different locations where they are either further transformed or sold when in final form. All

forms of transportation use energy. Practicing “lean” packaging and optimizing distribution is essential to Sustainability.

Next stage is **use** where all individuals can make a contribution to Sustainability. The way products are used impacts our environment. Reusable, durable, and recyclable products conserve natural resources, can use less energy, and create less waste than disposable, single-use products. The consumer’s choice is very important in the overall scheme of Sustainability and in some instances may even be a driver of innovation.

After use, comes the end of life stage. **Reuse or recycling** of products by remanufacturing into new ones can save energy, reduces the amount of raw materials needed in the manufacturing process and extends the life of products. When products are reused or recycled, their life does not end; instead, it becomes a continuous/closed cycle. The very last thing we want to do is **disposal**. Throwing products into a landfill or using other forms of final treatment, such as incineration, ends their useful life. Although there are options that try to recover some form of value, usually energy, this should be the very last choice.

Figure 3 illustrates the contribution of key life cycle stage for greenhouse gas emissions from the chemical industry.

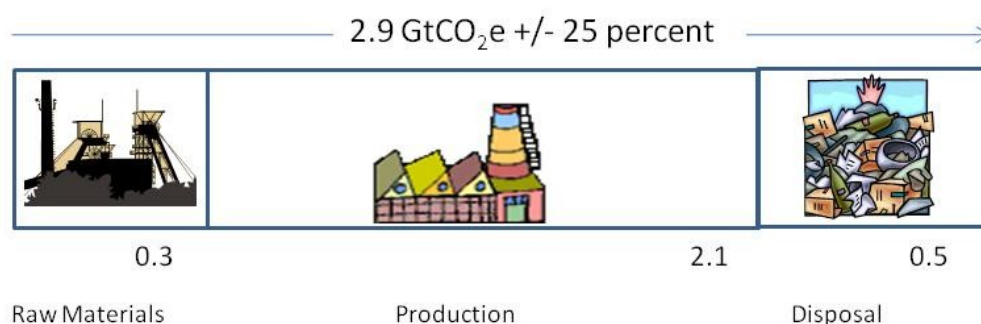


Figure 3 –Total life cycle CO₂ equivalent emissions linked to the chemical industry 2005 – based on (ICCA 2009)

2.1.3. Sustainability in the Business World

At this point, the conceptual perspective merges with the managerial perspective. The United Nations report “From Brundtland to Rio 2012” includes a perplexing conclusion. For two decades key stakeholders such as government, business and society have accepted the guiding principles of Sustainable development. Nonetheless the model remains intangible and implementation has been a challenge (Drexhage and Murphy 2010). The UN Global Compact-Accenture CEO Study 2010, reveals some hope on this roadblock that implementation seems to constitute. Sustainability is important to the future success of ninety-three percent of 766 United Nations Global Compact (UNGC) member CEOs. They

consider sustainable business practices are creating new market demand. Sustainability challenges are also stimulating innovation. “Eighty-one percent of CEOs—compared to just 50 percent in 2007—stated that Sustainability issues are now fully embedded into the strategy and operations of their company”(Lacy, et al. 2010).

Deloitte found in its research on issues and trends in the consumer business industry that Sustainability is no longer a box checking exercise or a matter of compliance. This research shows evidence that a transformation is in action as there is a pull from consumers and businesses for greener, leaner and more ethical products and services. It is no longer just a pull from compulsory regulations (Deloitte 2012).

Another global professional service and auditing firm, KPMG, surveyed in 2011 three hundred and fifty senior finance executives of large companies selling into consumer markets. The report “Turning global risk into opportunity” confirms that Sustainability is turning into a core driver of their competitive positioning with more than half of the respondents stating that Sustainability has had a positive impact on their operating costs and almost 75% of them actually consider that it has made them more competitive (Kruh 2012).

These significant studies from very reputable sources constitute evidence that the large corporate world is in the process of trying to incorporate Sustainability into their *modus operandi*, but this is still a challenge. Research suggests that although the small and medium enterprise (SME) are not key drivers of Sustainability, through Supply Chain initiatives they are being “pulled by the current” of evermore demanding supplier requirements from large firms. The European Business Review states that from a managerial perspective SMEs are becoming an integral part global supply chains. Responding to partner requirements (whether compulsory by regulation or not) is turning into an increasingly important competitive parameter that SME must meet in order to stay competitive and become a preferred supplier (Knudsen 2011). A similar finding is recorded in an European Commission Report, “Opportunity and Responsibility: How to help more small businesses to integrate social and environmental issues into what they do” (Verheugen 2006).

2.1.4. Sustainability in the Chemical Industry

In today’s world, chemicals are used everywhere. According to the data collected by the American Chemistry Council, in 2011 chemicals accounted for 4998 Billion US Dollars of world trade, split grossly between 20% for **Pharmaceutical** uses and 80% for **Chemical** uses. Chemical uses are divided into Agricultural, Consumer Products, Basic Chemicals and Specialties. **Agricultural** uses are self explanatory. **Basic Chemicals** account for about half of the global trade of the Chemical uses and cover large volume petrochemicals and derivatives and basic inorganics. They are used in the production of derivatives and products

that support Specialty, Pharmaceutical, Consumer and Agricultural segments and also directly in areas such as transportation, building and construction, coatings and adhesives, furniture, oil and gas, packaging, textile and carpet, utilities and water treatment, etc. **Specialty chemicals** also known as performance chemicals are typically low volume and used in paint, adhesives, electronic chemicals, water management chemicals, oilfield chemicals, flavors & fragrances, rubber processing additives, paper additives, industrial cleaners, and fine chemicals. **Consumer** products include personal and home care products used every day, such as soap, detergents, bleaches, laundry aids, toothpaste and other oral hygiene products, shampoos, skin care products, cosmetics, deodorants, perfumes, among others (ACC-Chem 2013). Figure 4 illustrates the chemicals world trade for the year of 2011.

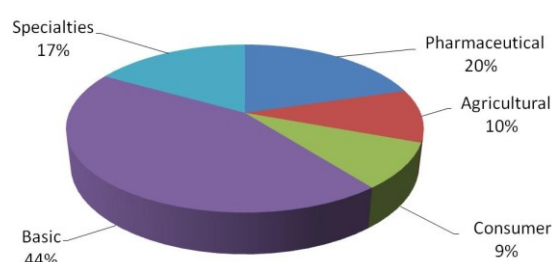


Figure 4 – Global Chemical Trade in percentage (in Billions of USD) 2011 - compiled from (ACC-Global 2012)

With such a vast range of applicability it is not surprising that chemicals⁴ accounted for about 18% of world trade in 2009 (Fouquin, Guimbard, et al., CHELEM - International Trade Database 2011), as Figure 5 clearly illustrates.

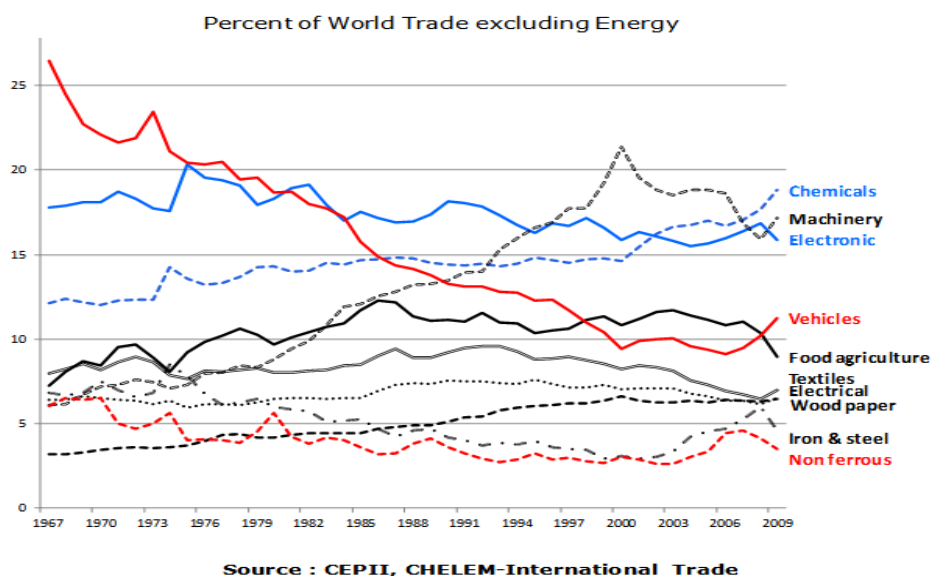


Figure 5 – Relevance of chemicals in world trade excluding Energy (Fouquin, Guimbard, et al., CHELEM - International Trade Database 2011)

⁴ As defined in International Trade Sectoral Nomenclature: Cement, Ceramics, Glass, Basic inorg. chemicals, Fertilizers, Basic org. chemicals, Paints, Toiletries, Pharmaceuticals, Plastics, Plastic articles, Rubber articles, Unprocessed minerals

The criticality of the role played by chemicals in enabling Sustainability across the value chain is unquestionable. Without the innumerable contributions from the chemical industry across the product life cycle, society would not gain the significant Sustainability benefits that these new solutions bring, such as energy efficiency, renewable raw materials, waste reduction, water solutions, emission reduction, risk mitigation, quality of life and well-being.

2015 will mark the thirty anniversary of a pivotal Sustainability moment for the chemical industry. Around the same time the world was finally accepting that global trends threatened to radically alter the planet and the lives of human beings and other species living upon it (Brundtland 1987), the chemical industry was also taking action with Responsible Care® (RC), a 1985 industry-led responsibility initiative from the Canadian Chemical Producers' Association (CCPA), which required its members to commit to a set of principles as a condition of their membership. Creating RC represented a major shift in how businesses operate, and over the last 27 years, this approach has been emulated by organizations all around the world. Within the global chemistry industry, the Canadian RC model has been adopted in 60 countries (Paton 2012). Although RC was a response to safety concerns, it included several elements consistent with the concept of Sustainability, namely: to prevent harm to people and the environment throughout the product life cycle, use of resources efficiently and waste minimization, report openly, listen and respond to stakeholder concerns (including the public) and expectations; and cooperate with governments and organizations. In 2006, the Responsible Care Global Charter extended the process of continuous improvement beyond chemicals manufacturing to other activities, especially those associated with the safe use and handling of products along the value chain, bringing it even closer to the principles of Sustainability (CEFIC 2013).

For almost thirty years, the chemical industry has invested in voluntary initiatives. These very important instruments help the chemical industry manage business and meet the challenges posed by legislation, especially the European Union's Registration, Evaluation, Authorization and Restriction of Chemical (REACH) Regulation, which is a key driver of the evaluation of the Sustainability of substances. Responsible Care® is a key part of the global industry's contribution to the United Nations' Strategic Approach to International Chemicals Management (Van Camp 2011).

The direct weight of the chemical industry on world trade coupled with the indirect contribution is such, that one can easily conclude that under the current world consumption pattern, success in Sustainability is not possible without the chemical sector. All the literature collected in relation to the chemical sector indicates a very good alignment with the fundamental principles of Sustainability. However, it must be noted that this is valid for large companies. Small and medium enterprise are discussed in the next point.

2.2. Management Systems and Sustainability Practices

The last point discussed the concept of Sustainability and its importance to successful and sustainable businesses. This point will address the management systems routinely used by companies to run their businesses, hence getting into the managerial aspects.

Based on the ISO 2010 certification survey, more than one million organizations around the world have a certified quality management system and over 250 thousand have implemented ISO 14001 for environmental management systems (Frost 2011).

All management systems are based on well known Deming's Plan-Do-Check-Act (PDCA) cycle for continuous improvement. This is a consolidated concept known for several decades and its practical value, as the foundational concept for management systems, is indisputable. Continuous improvement that takes into consideration the three pillars is in alignment with the principles of Sustainable Development, hence there is an immediate usefulness of this PDCA concept in Sustainability. Using these highly established management systems as a vehicle to incorporate Sustainability into chemical company's *modus operandi* is an obvious opportunity that deserves careful attention. In this point current connections between management systems and sustainability will be established. It will research how each management system fits into the life cycle and three pillar concepts that are necessary to address Sustainability. The UNEP Guide to Life Cycle Management states that the combination of the overall strategic approaches (life cycle thinking and sustainable production and consumption to preserve and sustain human health and biodiversity) are the core of a systematic approach to management along the life cycle. Quality/environmental management systems and tools can assist in the process. (UNEP-LCA 2006)

2.2.1. Quality Management System

The ISO 9000 family addresses various aspects of quality management. In its 2012 Quality Management Principles publication, ISO describes eight quality management principles on which the quality management system standards of the ISO 9000 series are based, namely Customer focus, Leadership, Involvement of People, Process Approach, System Approach to Management, Continual Improvement, Factual Approach to Decision Making and Mutually Beneficial Supplier Relationships. These principles can be used by senior management as a framework to guide their organizations towards improved performance. The principle "Customer Focus" intends to research and understand customer needs and expectations. Customer satisfaction is intended in a wide sense: to ensure a balanced approach between satisfying customers and other interested parties (such as owners, employees, suppliers, financiers, local communities and society as a whole). This holistic stakeholder intent is extremely critical to Sustainability and is also explicitly referred to in principles: Leadership, Process approach and Systems approach to management. ISO

9001 standard can also be related to life cycle concept. Table 1 outlines succinctly how the ISO 9001 standard fits each life cycle stage.

Table 1 - ISO 9001 fit with life cycle stages – compiled from (UNEP-LCA 2006) and ISO Quality Management Principles

Life Cycle Stage	ISO 9001: 2008 Fit
Design	thoroughly addressed in <i>7.3. Design and Development</i> of <i>Section 7: Product Realization</i> . The holistic aspect of Customer Focus described previously, if applied correctly, would lead to the consideration of aspects contained within the 3 pillar model.
Material Acquisition & Processing	thoroughly addressed in <i>7.4 Purchasing</i> of <i>Section 7: Product Realization</i>
Manufacturing	thoroughly addressed in <i>7.5 Production and Service Provision</i> of <i>Section 7: Product Realization</i>
Packaging & Distribution	Intent is that packaging and distribution would be covered in <i>7.3. Design and Development</i> of <i>Section 7: Product Realization</i>
Use	Although in <i>5.2 Customer Focus</i> of <i>Section 5: Management Responsibility</i> , end user requirements should be used as an input, ISO 9001 does not really cover the use phase
Recycling/reuse & Disposal	Recycling and reuse could be covered in <i>7.3. Design and Development</i> of <i>Section 7: Product Realization</i> and could ultimately result in a design where the realization process includes external recycling/reuse streams. Recyclability/reusability as Disposal of the product is also thought of in design, but ISO 9001 would not address stewardship aspects at the end user level.

After comparing the ISO9001 fit with the life-cycle concept, it is possible to conclude that the ISO9001:2008 standard is designed in a way that it could be used to include a significant part of the Sustainability needs, as long as the three pillars concept is used to determine what aspects are considered when applying each section of the standard. However, quality management systems are usually designed to manage an organization with

its immediate up and down stream value chain partners and therefore would not cover wider stewardship needs in the use and end of life stages (UNEP-LCA 2006). Jørgensen describes this aspect well in an article “Towards more sustainable management systems: through life cycle management and integration”. He states that the focus has to move from manufacturing location to the whole value-chain and that the largest improvements reside in the value-chain – a shift towards “Product-oriented management” (Jørgensen 2008). It is widely realized that Quality Management Systems focus vastly on quality aspects and those alone are not sufficient to drive a high level excellence in environmental, health and safety. This aspect is fundamental to Sustainability, thus other management standards will be addressed in next section.

2.2.2. Environmental Management System

The ISO 14000 family addresses various aspects of environmental management. It provides practical tools for companies and organizations to identify and control their environmental impact and constantly improve their environmental performance. ISO 14001:2004 and ISO 14004:2004 focus on environmental management systems, the other standards focus on aspects such as life cycle assessment, communication and auditing.

Another environmental management system, the Eco-Management and Audit Scheme (EMAS), according to the European Commission Fact Sheet, shares the same objective as ISO 14001: to provide good environmental management. Essential points where EMAS differs from ISO 14001 are among others the requirement of an initial environmental review and environmental statement (European Commission-EMAS 2008).

According to ISO 9001:2008 correspondence to ISO14001:2004(ISO 2009), for this environmental management system, the vast majority of the life cycle stages would point to *4.4.6 Operational Control* in *Section 4 - Environmental Management System Requirements*. However section *4.3 Planning* of ISO14001:2004 requires identification of environmental and legal requirements with guidance specifically highlighting the need to consider aspects such as packaging, distribution and end of life. It encourages the organization to look further downstream in the life cycle – there is a higher degree of product-orientation. Therefore, the use of section 4.3 of the ISO 14001:2004 (along with the corresponding guidance), as summarized in table 2, is an obvious supplement to *5.2 Customer Focus*, *5.3. Quality Policy* and *5.4 Planning* from ISO 9001:2008 and bridges the gaps identified in the quality management system. Although the standard also has provisions for requirements on Emergency Preparedness and Response, this is the last line of defense in the management of health and safety and therefore this aspect would still be a gap, especially for organizations with complex risk characteristics.

Table 2 - Supplements from ISO 14001:2004 to ISO 9001:2008 – compiled from (UNEP 2006) and (ISO 2009)

ISO 9001:2008		ISO 14001:2004	
Customer focus	5.2	4.3.1	Environmental aspects
		4.3.2	Legal and other requirements
Quality policy	5.3	4.2	Environmental policy
Planning	5.4	4.3	Planning
Quality objectives	5.4.1	4.3.3	Objectives, targets and program(s)
Quality management system planning	5.4.2	4.3.3	Objectives, targets and program(s)

An important part of the ISO 14000 series are the ISO 14040 and 14044 standards that provide the necessary structure for Life Cycle Assessment (LCA). LCA studies analyze the environmental aspects and potential impacts throughout a product's life cycle. The International Reference Life Cycle Data System (ILCD) is a precious piece of guidance that enables consistent and quality assured Life Cycle Assessment data and studies.

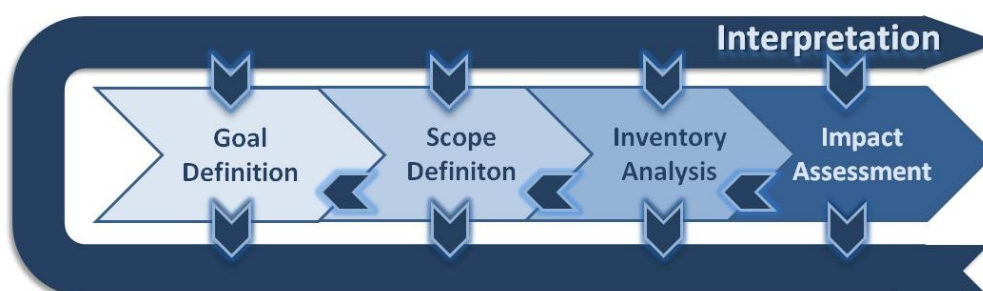


Figure 6 – Framework Life Cycle Assessment adapted from (European Commission-ILCD1 2010)

2.2.3. Health and Safety Management System

Occupational Health and Safety Assessment Series (OHSAS) 18001:2007 Standard has been developed to be compatible with the ISO 9001:2008 and ISO 14001:2004 management systems standards, in order to facilitate the integration of quality, environmental and occupational health and safety management systems by organizations. The second edition (2007) of the OHSAS Standard has taken due consideration of the provisions of ISO 9001, ISO14001, International Labour Organization's Occupation Safety and Health Guidelines (ILO-OSH), and other OSH management system standards or publications to enhance the compatibility of these standards. Those organizations that have implemented OHSAS 18001:2007 have the reassurance that their OSH management system is also be compatible with the recommendations of the ILO-OSH Guidelines (BSI 2007). OSHAS 18001

requires Health and Safety hazard identification, risk assessment and determination of controls. As such, it fits within the social pillar of sustainability. But once again it is focused only on the activities of all persons having access to the organizations workplace (including contractors and visitors) but does not provide the focus on stewardship for end user health and safety, nor does it cover major industrial accident prevention, namely process safety aspects (SCCM 2013).

2.2.4. Social Responsibility Management System

ISO 26000:2010 provides guidance rather than requirements; hence an organization cannot be certified against this standard. ISO 26000:2010 implementation requires both transparent and ethical behavior that contributes to sustainable development, in compliance with applicable law and consistent with international norms of behavior. It also implies that social responsibility is integrated throughout the organization, is practiced in its relationships and takes into account the interests of stakeholders (ISO-SR 2010). The Standard offers a framework of seven core Social Responsibility subjects and issues: Organizational Governance, Human Rights, Labor Practices, The Environment; Fair Operating Practices, Consumer Issues, Community Involvement and Development.

Each of the core subjects covers a wide selection of topics. For example: the core subject of environment includes the discussion on pollution prevention, sustainable resource use, climate change mitigation and adaptation, and the protection of the environment, biodiversity and restoration of natural habitats. In addition, the ISO 26000:2010 introduces and explains the seven principles of social responsibility: Accountability; Transparency; Ethical Behavior; Respect for Stakeholder Interests; Respect for the Rule of Law; Respect for International Norms of Behavior; Respect for Human Rights.

ISO 26000 includes a vast number of aspects that are very relevant to Sustainability and is a useful as an input to organizations that have certified quality or environmental management systems and aspire to achieve operational excellence that meets the core principles of Sustainability. Another option is the SA8000, an auditable social certification standard for respectable workplaces, across all industrial sectors. It is based on conventions of the ILO, UN (United Nations) and national laws. Although it modeled the ISO9000 quality standard, it prescribes specific performance standards, which is a conceptual difference when compared to a typical management system standard (IISD-SA 2013).

2.3. Adherence Initiatives

Adherence can be imposed externally via compulsory legal requirements or internally defined requirements originating from adoption of voluntary initiatives. This dissertation will review compulsory initiatives and voluntary initiatives that are relevant to each of the stages of the life cycle. Researching the adherence perspective is complex due

to the wide variety of legislative and voluntary landscapes. Although the regulatory playing field is evolving rapidly in the Asia Pacific region, it is generally accepted that the European and North American regulatory framework are the most advanced. The European Union legislative initiatives will be the main focus of this point although parallel to other legislative frameworks will be established where relevant, thus attempting to give this point a global perspective. Focusing on Europe also fits better with the quantitative research conducted in this dissertation. The European area will also be a good representation of global international conventions that have to be considered when researching the contribution of compulsory and voluntary aspects of adherence towards Sustainability.

The Public demands more stringent risk regulations (Vogel 2011), but the chemical business is already conducted in a very regulated environment and as risk increases, whether from industrial activity or from sensitive applications such as food safety, the term highly regulated is not be excessive. Legislative initiatives such as conventions, protocols, laws, regulations, and standards can be present at international, national or even local levels.

For example, regulations for Volatile Organic Content (VOC) emitted from architectural and industrial maintenance coatings can even vary within one country as much as shown in the following figure, which illustrates how complex the regulatory environment can be, for North America in this particular example.

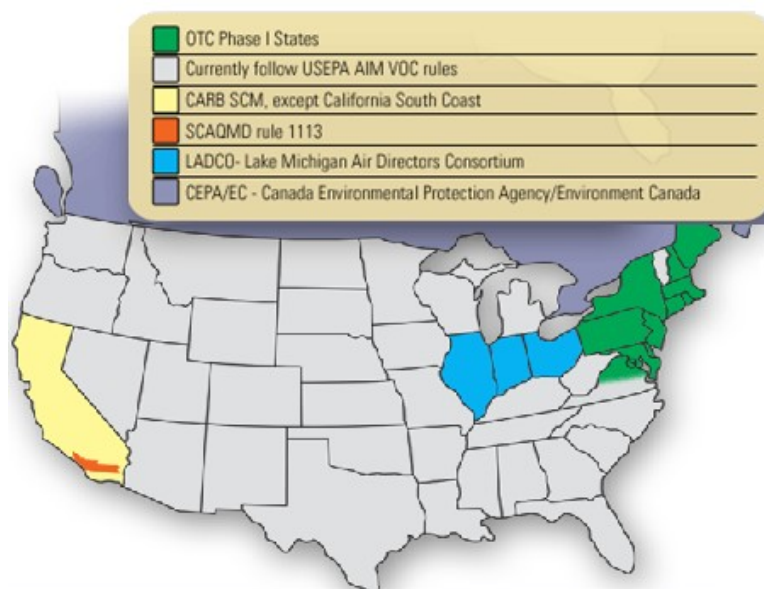


Figure 7 - VOC regulations for Coatings in the USA & Canada (image from Vexcon Chemicals Inc. © 2011)

The research revealed some initiatives with relevance to all the life-cycle stages – that have an integrated approach. **Integrated Product Policy (IPP)** from the European Union is an integrated initiative composed of both compulsory and voluntary instruments and has a clear focus on improving Sustainability aspects across the entire life-cycle. IPP encompasses

economic instruments, substance bans, voluntary agreements, environmental labeling, environmental management systems and product design guidelines. It also incorporates product-based instruments such as eco-labeling, green procurement, design for the environment, life cycle management, life cycle engineering, and extended producer responsibility (European Commission-IPP 2012).

In July 2009 the European Commission adopted the 2009 Review of EU **Sustainable Development Strategy** (SDS). The SDS is used in the European Union as a policy framework for long-term strategy. Climate change, reduce energy consumption in the transport sector, reversal of loss of biodiversity and natural resources are key themes. (European Commission-SD 2012) .

Finally, " If you can not measure it, you can not improve it ⁵ ". The **Global Reporting Initiative** (GRI) is a non-profit global network organization of Sustainability experts that promotes economic, environmental and social sustainability. GRI provides a broad sustainability reporting framework that is extensively used around the world. By using GRI, organizations can transparently measure and report progress on Sustainability key performance areas. GRI is a key contributor to increasing stakeholder trust (GRI 2013).

2.3.1. Design Stage

Compulsory legislation: During the research no specific product design laws or regulations were identified. There are innumerable downstream laws and regulations that impact the way product development is done today such as: consumer protection laws (food, children, cosmetics, etc); framework laws on air and water quality or waste; international conventions, such as the well know Montreal Protocol on Substances that Deplete the Ozone Layer; national chemical inventory and registration laws which constraint/restrict use of certain substances (Conformance Ltd 2013). However, no law *per si* was found that could be called a product design law or regulation. The **Energy Using Products** (EuP) directive, also referred to as the Ecodesign-directive, is a partial fit. Its main focus is to improve the energy efficiency of energy using products, but was extended in 2009 to other **Energy Related Products** (ERPs): products which do not necessarily use energy, but have an impact direct or indirect on energy consumption, such as windows, insulation or bathroom devices. The directive aims to reduce the negative environmental impact of those products, but its scope is limited and excludes transportation, thus it can not really be consider as a horizontal legislative initiative for the design phase (European Commission-Ecodesign 2013).

A discussion on the topic of development would be incomplete if it did not review specific chemical management initiatives. There are several on a global scale for specific chemicals or specific chemical groups. Two of the most significant initiatives are EU REACH

⁵ Quote from Lord Kelvin

Substances of Very High Concern (SVHC) and **US EPA Chemical Action Plan (EPA-CAP)**. SVHC is an integral part of the EU REACH regulation. Following the identification as SVHC, a substance may be included in the Authorisation list and become subject to authorization, when substitution is not feasible. (ECHA-SVHC 2010). EPA-CAP is a chemical management program that intends to identify chemicals that pose a concern to the public, evaluate them in order to determine what actions need to be taken to address the risks they may pose and initiate appropriate action. Actions on chemicals may be: a request for more data, mandatory classification and labeling, restriction or ban a chemical (US-EPA-CAP 2012).

Voluntary Initiatives: Two voluntary initiatives worth referencing were identified: ISO 14006:2011 Environmental management systems -- Guidelines for incorporating **eco-design** and Environmental Protection Agency **Design for the Environment (DfE)**. While ISO 14006 has a focus to incorporate the eco-design idea into Environmental and/or Quality Management Systems, DfE has criteria defining what a safer chemical is, besides providing a methodology that covers the life cycle aspects for product development activities. DfE defines **green chemistry** based criteria and standards for safer products (Nowak 2012).

2.3.2. Material Acquisition & Processing

Compulsory legislation: In these two stages, the European Union has compulsory legislation that places it at the forefront of chemicals management. On the 1st of June of 2007, the **REACH** Regulation came into force in the European Community (EC 1907/2006). The regulation covers **R**egistration, **E**valuation, **A**uthorization and Restriction of **C**hemical substances. Manufacturers and importers are required to collect information on the properties of their chemical substances, determine their safe end use, and register the information in a central database run by the European Chemicals Agency (ECHA) in Helsinki. REACH also collaborates towards Sustainability as it calls for the safe use and substitution of the most dangerous chemicals when alternatives are available

Another important compulsory legislation that goes hand in hand with REACH is the **CLP** Regulation (EC) No 1272/2008. CLP stands for **C**lassification, **L**abeling and **P**ackaging. It defines the rules for classifying and labeling chemicals and is based on the United Nations' Globally Harmonized System (GHS) that will be discussed in the voluntary initiatives. The regulation ensures that the hazards presented by chemicals are clearly communicated to workers and consumers in the European Union through classification and labeling of chemicals. As in many other countries in the world a chemical inventory is also included. The Classification & Labeling (C&L) Inventory is a database which contains classification and labeling information on substances notified under CLP and registered under REACH. It also contains the list of legally binding harmonized classifications. (ECHA-CLP 2012).

There are many other end use specific regulations that would control certain raw materials, such as the European Union integrated approach to food safety that aims to assure a high level of food safety, animal health, animal welfare and plant health. This type of regulation is common in many countries (EFSA 2010).

Voluntary Initiatives: Globally Harmonized System of Classification and Labeling of Chemicals (**GHS**) is an internationally-harmonized approach to classification and labeling. With consistent and appropriate information on the chemicals that countries import or produce, the next stage of harmonization can take place: the control of chemical exposures and protection of people and the environment. This initiative by the United Nations Economic and Social Council targets primarily governments, regional institutions and international organizations. The voluntary implementation plan agreed in the World Summit on Sustainable Development in Johannesburg in 2002, encourages countries to implement this harmonized system. Implementation is advancing and in 2015 GHS coverage around the world will achieve a very relevant level (UNECE 2011).

The **Raw Materials (RM) Initiative** also reveals intention to strategize in this life cycle stage. It proposes that the EU advance with an integrated raw materials strategy and suggests 3 pillars: importation of raw materials under the same conditions as other industrial competitors, set a framework that fosters sustainable supply of raw materials and reduce consumption of primary raw materials to decrease the relative import dependence by focusing on resource efficiency while promoting recycling. The second pillar of this RM initiative is obviously a perfect fit with Sustainability. (European Commission-RM 2008).

Within the IPP reviewed earlier, one of the actions calls for increasing consumer demand on green products is labeling and advancing green procurement in the public and private sectors. A similar initiative, the U.S. **Environmentally Preferable Purchasing Program (EPP)** is focused on consumer information and choice, green procurement and consideration of the environmental attributes of products, all features consistent with IPP. Through green procurement both public and private sectors can cause a pull across the value chain on more sustainable materials needed for executing their mission. EU **Green Public Procurement (GPP)** provides guidance and tools for public authorities to "green" their procurement practices (Brady, et al. 2003). The initiatives reviewed next in the Manufacturing stage are also applicable to raw materials.

2.3.3. Manufacturing

Most of the legislative initiatives that fit the materials acquisition and processing stages are also applicable to manufacturing. The reverse is also true especially when the processing fits within the chemical sector activity. Manufacturing is heavily legislated for facilities with potentially high pollution or risk profiles.

Compulsory legislation: The **Environmental Impact Assessment** (EIA) Directive 2011/92/EU is applicable to a wide range of industrial to infrastructure projects considered to have potential for significant effects on the environment. Before a project can be approved for construction, an environmental impact statement, consultation with the public and environmental authorities are required. Member States have the option to regulate the EIA procedure as a separate permitting procedure or an integrated permitting procedure under other legislations (European Commission-EIA 2012) .

Directive 2008/1/EC concerning **Integrated Pollution Prevention and Control** (IPPC) is a manufacturing permitting law that includes the concept of best available techniques (BAT), which are the most effective proven technologies that deliver a good balance between high level of environmental protection and cost-benefit. BAT is closely linked with the **UNEP Cleaner Production** initiative by selecting cleaner technology to prevent, reduce and eliminate pollution at source (discussed under voluntary initiatives). IPPC directive has suffered four amendments and in its current form includes provisions to ensure public participation, linkages to greenhouse gas emission trading scheme and European Pollutant Emission Register (a public database on emissions from industrial facilities).

A Proposal has been approved for a Directive on industrial emissions which recasts seven existing Directives related to industrial emissions into a single clear and coherent legislative instrument. The recast includes the IPPC Directive, the Large Combustion Plants Directive, the Waste Incineration Directive, the Solvents Emissions Directive and 3 Directives on Titanium Dioxide. Directive on **Industrial Emissions** 2010/75/EU (IED) had to be transposed into national legislation by Member States by 7 January 2013 and repeals the IPPC Directive and the sectoral directives as of 7 January 2014, with the exception of the Large Combustion Plants Directive, which will be repealed with effect from 1 January 2016 (European Commission-IPPC 2012).

The **Seveso** directive applies to industrial facilities where hazardous substances are used or stored in large quantities, mainly in the chemicals, petrochemicals, storage, and metal refining sectors. The directive requires the operator to have a management system in place to prevent major accidents and for emergency preparedness and response. Seveso III Directive 2012/18/EU must be implemented by June 1, 2015, in line with the deadline for the CLP regulations already reviewed (European Commission-Seveso 2012).

The above compulsory legislative instruments are supported by other specific regulatory initiatives for clean air, water management, waste management, noise, health and safety at work and many more.

Voluntary Initiatives: After the extensive list of compulsory initiatives, there is little to add for voluntary initiative, however **Cleaner Production** (CP), a United Nations Environment Program (UNEP) developed in 1991, should be highlighted. CP can be defined

as “the continuous application of an integrated preventative environmental strategy to processes, products and services to increase efficiency and reduce risks to humans and the environment”. The program fits within the concept of Sustainability as it aims to increase efficiency and reduce risks to humans and the environment through: Production Efficiency, Environmental Management and Human development .

2.3.4. Packaging & Distribution

Compulsory legislation: Directive 94/62/EC on Packaging and Packaging Waste, as amended by Directive 2004/12/EC aims to harmonize national measures in order to prevent or reduce the impact of packaging and packaging waste on the environment in order to ensure the functioning of the Internal Market. It contains provisions on the prevention of packaging waste, on the re-use of packaging and on the recovery and recycling of packaging waste (European Commission-Packaging 2010).

Inter-governmental initiatives: Distribution of products is an essential element of any business model. Whether the mode of transportation is by land, air or water, policies are set at various levels. The Kyoto Protocol, an international agreement within the United Nations Framework Convention on Climate Change, regulates greenhouse gas emissions including emissions from road transport. Inter-governmental initiatives become legal requirements once ratified by countries. Ships and aviation are covered by the respective UN organizations (International Maritime Organization and International Civil Aviation Organization) and by international conventions such as the Convention on Long-range Transboundary Air Pollution, which is not limited to transportation. In the European Union, the EU common transport policy (2001, reviewed in 2006) sets out the priorities for action on transport issues, including environmental aspects. National initiatives ensure transposition of EU policies into state legislation. Most countries have car tax scheme dependent on the CO₂ emissions per km (European Environment Agency 2011).

Voluntary Initiatives: Green Supply Chain Management has been gaining traction in the last decade. This initiative basically focuses on improving the effectiveness of materials management. Although material management also covers material flows of raw materials and production, warehousing, shipping, and distributing of final products are a key aspects of this initiative with relevance to this life cycle stage. The US Environmental Protection Agency’s “The Lean and Green Supply Chain” with its 4 steps approach can be voluntarily adopted to identify material management opportunities (including environmental, health and safety aspects) across value chain (US-EPA-GSC 2000).

2.3.5. Use

Compulsory legislation: This is another heavily regulated life cycle stage. Most regulations in this stage are associated with consumer protection. Food, cosmetic, health,

children/infant protection laws, to name only a few, define very specific requirements that can go down to the chemical substance level, through a positive list approach. For example, only additives included in the Plastics Directive (Directive 2002/72/EC), as amended (or on the provisional list of additives), may be used in the European Union (EU) for the manufacture of plastic materials and articles comprised exclusively of plastics intended for contact with foodstuffs (European Commission-Consumer 2013).

Voluntary Initiatives: The Retail Forum is a multi-stakeholder Sustainability best practice exchange platform for the European retail sector. It aims to identify opportunities and road blocks that may impact the attainment of sustainable consumption and production. Retailers are in the best position to promote sustainable consumption by way of their daily contact with the consumer and value chain Sustainability initiatives. This forum has been active on promoting more environmentally friendly and energy-efficient products as well as educating consumers in Sustainable use (European Commission-Retail 2012).

Voluntary environmental eco-labeling programs date back of 30 years. Due to the abundance of eco-labels that brought confusion and disbelief, harmonization has been on the global agenda through the Global Eco-labeling Network (GEN). ISO 14020 family has been developed and divides environmental labelling into three types: the type I label that includes multi-criteria third-party programs intended for end consumers, type II that includes self-declared environmental claims, and type III that includes declarations based on standardized Life Cycle Assessment (Bratt, et al. 2011).

2.3.6. Reuse/recycling & disposal

Compulsory legislation: End of life is again a well regulated life-cycle stage. Directive 2008/98/EC defines the foundational concepts for waste management requiring that it be managed without endangering human health and harming the environment. EU Member States are obliged to apply the waste management hierarchy described in the following figure:



Figure 8 - Priorities for waste management according to Directive 2008/98/EC

The Directive includes the "polluter pays principle" and the "extended producer responsibility". It covers hazardous waste and waste oils, as well as recycling and recovery targets to be achieved by 2020 related to re-use and recycling of certain waste materials from households and construction/demolition waste. There are other specific instruments such as Directive 2000/76/EC on the incineration of waste and Directive Council Directive 99/31/EC of 26 April 1999 on the landfill of waste.

A very important sector initiative is Directive 2000/53/EC for End of Life of Vehicles (ELV) where the direction is set to limit the production of vehicles end-of-life waste and to increase recovery of components from end-of-life vehicles (European Commission-Waste 2012).

Voluntary Initiatives: LIFE is the EU's financial instrument sponsoring environmental and nature conservation projects. Since its beginning in 1992, waste initiatives has always been a constant in LIFE. The LIFE project launched the European Week for Waste Reduction (EWWR) to promote reductions in the amount of municipal waste in Europe through awareness-raising via waste reduction activities with local populations, authorities, schools and businesses (European Commission-LIFE 2013).

2.4. Implementation of Sustainability

Implementation was researched from the same perspectives set earlier in this chapter: conceptual – management system – adherence. Conceptually, the research shows that a concerted effort that encompasses the product life cycle is absolutely needed. Hence, to successfully implement Sustainability, the chemical industry can not advance alone. From an adherence perspective, Mickwitz et al reported that wide-scale major efforts at national levels are needed in order to achieve sustainable development. According to them 106 Member States of the UN reported to the Commission for Sustainable Development of its Secretariat that they had developed national strategies. In this research they also found that the political strategies are just the initial steps towards implementing Sustainability (Mickwitz, et al. 2011).

In 2002, the World Summit on Sustainable Development launched the Johannesburg Plan of Implementation which set a challenging target - by 2020 chemicals are to be used and produced in ways that minimize significant adverse effects on human health and the environment. In 2006, in Dubai, the missing roadmap is provided with the launch of the global agreement on a Strategic Approach to International Chemicals Management (SAICM) under the sponsorship of the United Nations. SAICM is the first global process promoting the sound management that goes beyond a targeted group of common substances (such as the Montreal Protocol) as it encompasses all types of chemicals (UNEP-SAICM 2007). With impeccable timing and a strong sign of commitment to the SAICM, the chemical industry launched the 2006 Responsible Care Global Charter thus aligning with the Dubai Declaration.

Klaus et al studied German manufacturing sector and their econometric analysis showed that the certification of environmental management systems drive companies to review their existing procedures to improve through innovation and therefore these companies tend to incorporate environmental protection into their company-wide strategy (Klaus, et al. 2007). Once again alignment with the idea of a higher level initiative plus some other supplemental action is suggested: IPP (adherence) plus use of management systems.

From a management perspective, Svensson concluded that through continuous improvement cycles, the iterative process bridges the gap between company strategy and downstream demand, simply because the company is being sensitive to expectations, thus the adjustment occurs from an ethical perspective. The interactive and interdependent trilogy business practices - marketplace - society is responsible for the outcome (Svensson, et al. 2010).

Jørgensen reviewed the integration of management systems to address Sustainability. Companies with certified management systems would have to extend their focus to the entire product chain and augment collaboration with stakeholders in order to meet the three pillars of Sustainable Development. This research calls attention to the risk of going through integration without truly implementing the life-cycle approach. An integrated management system simply provides the tools to improve Sustainability and requires changes in the organization of society, lifestyles and needs – there has to be a pull from the use stage of the life cycle (Jørgensen 2008). Bernardoa et al found that organizations with Quality and Environmental Management Systems have no relevant problems in integrating them. In contrast, when three or more management systems are to be integrated they found some difficulties related to internal organization factors and integration level of some components of the management system (Bernardoa, et al. 2012).

CHAPTER 3 – METHODOLOGY

3.1. Introduction

The problems stated in this dissertation are centered on the feasibility (or not) of using existing management systems to incorporate sustainability strategies. This chapter discusses the research method used to study these problems. In order to answer the research questions, it is critical to have an understanding of industry perceptions around the topic of sustainability. A mixed explanatory design of quantitative and qualitative methods (Creswell and Clark 2011) was chosen as a methodology for this dissertation. The quantitative strand was centered on members of a chemical industry trade association. As outlined in detail below in the point that addresses the limitations, the chemical association does not represent well small and micro enterprise, therefore the qualitative strand adds the smaller enterprise perspective.

The quantitative strand is the priority method and both strands are designed as independent and sequential, that is, the qualitative strand follows the quantitative stand and information for both strands will only be mixed when completing the overall interpretation of the data collected.

The challenges of this design are associated with time for execution, the lack of knowledge at the design phase if the qualitative extension is actually needed, who the participants in this secondary phase will be and their willingness to participate in these kind of studies. In this particular study, since the target group for the quantitative phase was well know, the author already had an idea of the participants to target for the qualitative phase and the dissertation plan took into account the time needed to complete both phases, thus accounting for some these limitations. The research plan is summarized in table 3.

Table 3 – Research Objectives and Approaches

	Objective	Strand	Method
1	Map company initiatives for fit with Sustainability required elements for a target group with significant representation of the Portuguese Chemical Sector	Quantitative	Survey
2	Map company initiatives for fit with Sustainability required elements for companies not included in quantitative method	Qualitative	Semi-structured interviews
3	Map the obstacles to the incorporation of Sustainability in existing management systems	Quantitative & Qualitative	Mixed
4	Cross-referencing analysis		

In order to answer the research questions, it is also critical to have an understanding of existing management systems (quality, environmental, health and safety, social responsibility) and chemical industry initiatives to identify their synergies, overlaps and gaps with Sustainability best practices. A cross-referencing approach will be used to complete this task. The method will consist of the selection of a tool that represents well the best practices in sustainability and that tool will be used as the reference of Sustainability “requirements” against which the management systems will be reviewed. The limitation of this approach is the amount of information that needs to be managed and the fact that it is based on an interpretation of requirements.

3.2. Quantitative Study

The quantitative information was gathered by means of a survey. The survey was designed in accordance with the best recommendations of the guidance publication “The Power of Survey Design” (Iarossi 2006). The survey questionnaire was organized in 5 groups as described in the following table:

Table 4 – Quantitative Questionnaire Design

Group	Topic Target	Q number	Type	Re_ search Obj. ⁶	
1	Sustainability Implementation	Inquire whether the company has a Sustainability Plan and if they would be willing to implement one.	1 & 2a	Closed Multiple Choice - One Answer	1
End of survey for respondents without a Sustainability Plan (Q1 = no)					
2	Sustainability Commitment & Visibility	Inquire method of commitment and public visibility	2b & 3	Closed Multiple Choice - Multiple Ans.	1
3	Characterization of Sustainability Initiatives	Inquire type and level of implementation of Sustainability initiatives	4	4- Closed Multi Choice - 1 Answer	1
			5	5-Ranking	
			6	6-Closed Multi Choice – 1 Answer	
4	Motivations, Influences, Barriers & Benefits	Identify drivers, encouragement and discouragement factors for sustainability	7,8,9&10	Ranking	3
5	Internal Knowledge	Inquire whether a dedicated resource exists and overall level of literacy on sustainability	11 & 12	Closed Multiple Choice - One Answer	3

⁶ As defined in table 3

All questions had an option “other” or a field to insert comments, thus allowing the respondents an alternative when the standardized responses did not fit their company situation or to allow the respondents a means of providing free text comments to clarify their response. The questionnaire was thoroughly reviewed with the chemical trade association and master dissertation advisors to identify any points where there may exist lack of clarity.

The survey was conducted from January 29, 2013 to March 31, 2013 at a Portuguese national level with APEQ member companies. APEQ- Associação Portuguesa das Empresas Químicas is a member of CIP – Federation of Portuguese Enterprise and CEFIC - European Chemical Industry Council. APEQ promotes and stimulates enterprise initiative to create value and improve services provided to the local community, based on an open market economy that respects sustainable development, with special emphasis on socioeconomic, health, safety and environmental aspects of the member companies (APEQ 2013). APEQ's objective is to join enterprises that have an industrial activity within the scope of Divisions 20 e 21 of the current Portuguese classification of economic activities third revision CAE rev3 (INE-CAE 2013). The survey questionnaire and all other associated documentation was fully prepared in Portuguese language by the author of this dissertation and e-mailed by APEQ together with a guidance document that addressed the purpose of the survey and the questions, as well as other aspects, namely confidentiality and fit to APEQ's mission statement . More details in Attachment 1 – Survey Questionnaire.

The questionnaire was based on the “SURVEY OF SUSTAINABLE EFFORTS OF BUSINESSES IN WISCONSIN” (Huff and Eggert 2012), CSC and Chemical Week Magazine (CSC 2010) and “Corporate Environmental Sustainability & Climate Change Governance Survey”(NCSI 2012) . The respondents were offered 2 possible means of response (MS Excel file with drop-down options or MS Word file with check-box format) and were asked to return the completed file via e-mail to APEQ. The author of this dissertation was never provided access to respondents identification to ensure confidentiality.

3.3. Qualitative Study

As described in the introduction to the methodology followed in this dissertation, the qualitative strand was intended to supplement the quantitative data collected in the APEQ survey and also generate more information on small and medium enterprise. Although the mixed design does not have a comparative intent but a complementary one, the principles applied in the design of the qualitative research for this study are similar because there is a need to collect information on the same points (Ritchie and Lewis 2003). Therefore a semi-structured interview approach was chosen for the qualitative study with a preference for face-to-face meeting but offered an alternative telephone interview. The topics covered in the interviews were based on the quantitative questionnaire.

Table 5 outlines the configuration to be used during the semi-structured interviews. Internet research was conducted prior to the interview to identify sustainability practices and initiatives. This information is useful input for probing questions. The companies to be interviewed were selected based on their size and economic activity. Small and medium enterprises with division 20 or 21 CAE rev3 were the target group. Three sources were used for selecting enterprises for the qualitative strand of the research:

- members of AIDA (Aveiro District Industrial Association)
- companies that were recognized as small and medium-sized enterprises SME of excellence by IPAMEI (public institute that supports development of SME)
- suggested enterprises from ISEP.

The reason for using these 3 sources was simply to facilitate a contact within the company to increase the chances of consent to the interview.

All interviews were documented using the survey checklist as a basis. Where the interviewee's response matched exactly the options available in the survey, that option was proposed to the interviewee by reading the exact text from the survey and asking if that descriptor represents the company's opinion. Where there was not match or relevant distinctions were identified, freeform text was noted.

Table 5 – Semi-structured interviews Design

Section	Question/Interview Instruction	Probing technique(Whiting 2008)	Re_search Obj.
1 Introduction	<ul style="list-style-type: none"> • Explain purpose of the interview and general concept of sustainability • Confirm consent and check if the person will be able to answer • Inquire on confidentiality needs of company • Confirm CAE rev 3 code, annual turnover and number of employees, size 	---	---
2 Sustainability Implementation	<ul style="list-style-type: none"> • Does your company have a Sustainability Plan? • Are you willing to implement such a plan if you had a roadmap that showed you how to incorporate sustainability in your current management system? 	<ul style="list-style-type: none"> • Tell me more • Leading 	1 & 2
End of interview for respondents without a Sustainability Plan (Q1 = no)			
3 Sustainability Commitment & Visibility	<ul style="list-style-type: none"> • How does your company commit to sustainability? • How do you divulge your Sustainability Plan to the public? 	<ul style="list-style-type: none"> • Tell me more • Leading & Baiting with survey options 	1 & 2
4 Sustainability Initiatives	<ul style="list-style-type: none"> • What sustainability initiatives have you implemented, are implementing or plan to implement? • Which are the most important for your company? • Do you require certifications from your suppliers? • What certifications does you company have? 	Leading & Baiting based on initiative list from survey	1 & 2
5 Motivations, Influences, Barriers & Benefits	<ul style="list-style-type: none"> • What are the main drivers of your sustainability initiatives? • What are the most influential stakeholders in your sustainability decision-making? • What are the main barriers to implementing sustainability initiatives? • What are the main benefits for practicing sustainability? 	Leading & Baiting based on options listed in survey	2 & 3
6 Internal Knowledge	<ul style="list-style-type: none"> • What is your company's training program on sustainability? • Do you have a person with a formal sustainability role? Fulltime? 	Leading & Baiting	2 & 3

3.4. Management System Cross-Referencing

The review of the management systems and industry initiative used in the chemical sector (refer to tables 8 and 9 for details) was completed by using the criteria of the UN Global Compact Self Assessment Tool (Danish Institute for Human Rights; Confederation of Danish Industries, the Ministry of Economic and Business Affairs; Danish Industrialisation Fund for Developing Countries 2010). “The Global Compact is a practical framework for the development, implementation, and disclosure of sustainability policies and practices, offering participants a wide spectrum of work streams, management tools and resources — all designed to help advance sustainable business models and markets” (United Nations 2013). Based on the literature review, after also considering the Global Reporting Initiative (GRI 2013), the Global Compact tool was considered to have the most suitable framework since it aims for the development and implementation of sustainability policies and practices, which is consistent with the goals of this work. The Danish Institute for Human Rights, Confederation of Danish Industries, Ministry of Economic and Business Affairs and Danish Industrialization Fund for Developing Countries were contacted seeking authorization to use the MS Excel version of the tool as a starting basis for establishing a road map to the incorporation of sustainability into the company’s existing management systems. Authorization was granted within the scope of this dissertation (can not be used for other purposes without consent) to supplement the questions by adding comments, links to enabling tools and examples to the questions. A total of 273 assessment points from the Global Compact Tool were reviewed against the management systems and industry initiatives requirements to identify matches or gaps, thus resulting in the cross-referencing of hundreds of requirements by the author of this dissertation. Due to the complexity of this exercise and to validate the interpretation of requirements between references, collaboration was requested from an experienced management system auditor to review the cross-referencing of Global Compact Self Assessment Tool requirements with the management system requirements and to also ensure that no significant mistakes were made in this quite extensive exercise.

3.5. Limitations

Because the quantitative survey was distributed by APEQ, it was limited to the companies of this industry association. In 2012 APEQ had 43 member companies that represented an annual turnover of 3 222 million euro (INE-MD 2013), with the following distribution⁷:

- 41 of CAE rev3 Division 20 - Manufacture of chemicals, chemical products and man-made fibres, except pharmaceutical products
- 2 of CAE rev 3 Division 21 Manufacture of basic pharmaceutical products and pharmaceutical preparations (represents only 2.6% APEQ members 2012 turnover)

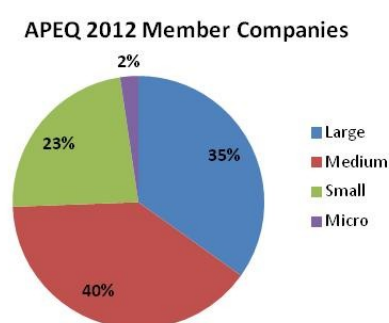


Figure 9– Distribution by size⁸ of APEQ 2012 member companies

According to the Portuguese National Institute of Statistics (INE-MD 2013), in Portugal for the year of 2010 there were 810 companies in Division20 CAE rev3 with a corresponding approximate annual turnover of 4150 million euro and 138 companies in Division 21 CAE rev3 corresponding to a approximate annual turnover of 1233 million euro, distributed in the following manner(INE-CAE 2013):

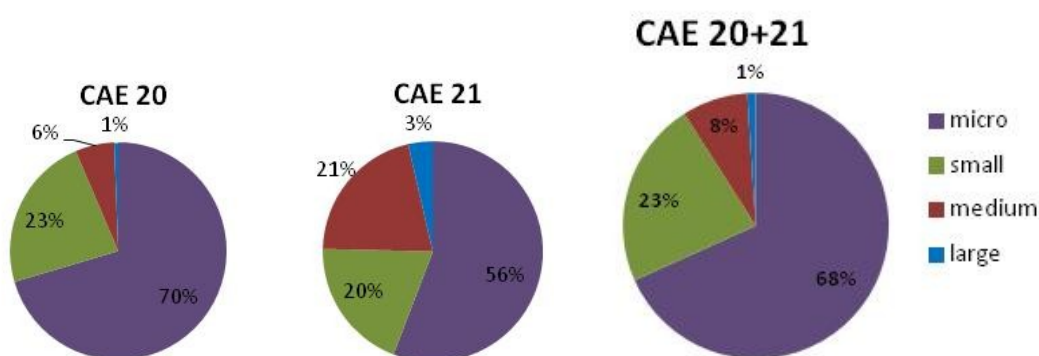


Figure 10– 2010 Distribution by size⁸ of Portuguese enterprises from Divisions 20 e 21 CAE REV 3 – Source (INE-MD 2013)

⁷ Data supplied by APEQ

⁸ Based on recommended criteria UE 2003/361/EC May 6th

The observation of figures 9 and 10 highlights that the distribution by size of enterprises for APEQ members is different from the Portuguese national industry for divisions 20+21 – APEQ is predominantly composed of large and medium enterprise while the national distribution is widely composed of micro and small enterprise. Analysis of division 20 separately (APEQ is heavily weighted towards this division) would lead to the same conclusion. Hence the results of this survey can not be used to infer conclusions at a national level. However, due to the significant weight of the APEQ member companies in the national turnover for Division 20 CAE rev3 (67% of the national 2012 annual turnover according to APEQ), the conclusions of this survey have significant relevance to the impact that these companies have on Sustainability due to the volume of chemical handling they represent (most of these companies are high volume manufacturers). For division 21 CAE rev3, APEQ member companies represent a small fraction of the national annual turnover therefore the impact on Sustainability at a national level is not likely to be significant.

The qualitative interviews were limited to enterprise in the north and central regions of Portugal.

Neither the quantitative nor the qualitative strand included a validation of the company opinion through presentation of proof-of-practice for sustainability initiatives and subsequent evaluation against globally accepted best practices.

The cross-referencing of the Global Compact Tool against management systems and industry initiatives depends on the interpretation of requirements and although interpretation guides were used and external validation performed by an expert there may be differences of interpretation in determination of a match or gap.

3.6 Expected Results

The quantitative research was expected to identify that large enterprise, especially those that are affiliates of mutli-national corporations or are part of a value chain that is demanding in terms of Sustainability practices, are more advanced in the incorporation of Sustainability into their *modus operandi*. Smaller enterprise is likely to have more difficulty in implementing Sustainability Plans due to the complexity of the challenge coupled with the limited internal resources. All together, APEQ member companies are expected to be more advanced as they are signatory companies of Responsible Care ®.

The qualitative research was expected to reveal more gaps or less advanced implementation of Sustainability initiatives since it is focused on small and micro enterprise which normally tend to have limited access to know how and qualified resources to implement Sustainability initiatives.

Another important aspect expected from these quantitative and qualitative studies is to identify drivers, encouragement and discouragement factors for the incorporation of sustainability in order to be able to provide helpful and efficient solutions and pathways to different size companies.

The cross-referencing of the Global Compact Tool against management systems and industry initiatives is expected to identify which combination of management systems/industry initiatives provide best fit for good practice in Sustainability. Another outcome is to provide guidance by given recommendations to improve or incorporate sustainability practices in companies with a management system or a combination of management systems/industry initiatives.

CHAPTER 4 – RESULTS AND ANALYSIS

This chapter includes the results from both the quantitative and qualitative data analysis and how they fit against previous references identified in the literature review, as well as the outcome of the cross-referencing of the UN Global Compact Tool. A separate complete survey report in Portuguese was issued to APEQ and is available for review in Attachment 2 – APEQ Survey Report in Portuguese.

4.1. Quantitative Strand

This point includes the results and analysis for each group of questions as outline in table 4. As a general rule, the figures that contain charts have abbreviated text for the axis, supplemented where necessary with a footnote. A complete description is available in attachment 1, also including a summary of the survey questions in English.

Each group of questions will be covered in a sub-point. Within each sub-point, the data for each question is analyzed and commented in relation to the topic target. The results are discussed at two levels:

- At a collective level – all responses from the member companies of APEQ irrelevant of their size
- By enterprise size – the member companies of APEQ are grouped by size according to the criteria of the recommendation EU 2003/361/EC from May 6th (Large and Small Medium and Micro Enterprise –SME)

How well the sample statistic from this survey estimates the underlying population value is a very important point in analyzing survey data. Confidence intervals are used to indicate the reliability of an estimate. The confidence interval provides an estimated range of values which is likely to contain an unknown population parameter. The confidence interval was calculated using Cochran's formula corrected for small sample size (Israel 2013). The confidence interval for the results of this quantitative survey is 23% with a level confidence of 95% and was determined based on the worst case scenario. For details on statistics refer to Attachment 3 – Statistical Methods and Calculations.

The survey proposed non-numerical attributes as options to respond to the survey questions, therefore the data in this strand is categorical. Categorical variables are typically assigned attributes using a nominal, ordinal, or binary scale. Categorical data is in reality qualitative data that is converted into a quantitative scale by treating it as a discrete variable. While treating the data of a discrete variable from survey response, the statistic is considered continuous. For analysis purposes, discrete variables are often approximated using continuous distributions(Hammett 2005). Categorical variables have two main types of

measurement scales. Categorical variables with ordered scales are considered ordinal variables and those having unordered scales are defined as nominal variables. In the latter, the order of listing the categories is irrelevant therefore the statistical analysis should not depend on that ordering. Methods designed for ordinal variables utilize the category ordering and cannot be used with nominal variable. However methods designed for nominal variables can be used for ordinal variables because they only require a categorical scale. In order to determine if there are differences between large and SME enterprise, cross-tabulation was applied by counting the number of responses in a category and organizing the information in contingency tables, which are then used to analyze the association between the categorical variables (Agresti 2007). The methods chosen to complete this test are discussed in each point below. A significance level of 0.05 was consistently used for all tests.

Fifteen of the 43 APEQ member companies responded to the survey. The collective response rate for this survey was 35% and is within the typical response patterns for e-mail surveys (Melnik, et al. 2012). In an attempt to increase the response rate the deadline was extended twice and the two survey files types were also sent twice. Some of the APEQ non responding member companies were also contacted directly to encourage participation. The response rate for large enterprise was 53% and can be consider good. The response rate for SME was approximately half of the large enterprise response rate and despite being within the response rate intervals found in the literature reviews, it is below the typical response rate.

4.1.1. Group 1 – Sustainability Implementation

This group was composed of 2 questions:

- *Question 1 - Does your company have a structured plan, process or roadmap that assists it in becoming sustainable in an environmentally, economically and socially responsible manner?*

Companies without a plan were asked to answer one additional question which ended their participation.

- *Question 2a - If you were provided with a package that would help your company incorporate Sustainability into an existing management system(s), would you be willing to implement Sustainability at your company?"*

A comment added to the survey questionnaire clarified that the 3 elements did not necessarily need to be compiled into one single plan and that any structure was acceptable as long as it provided complete coverage of the 3 elements, thus attempting to ensure that the criteria normally used to define a Sustainability Plan was observed by the respondents.

Fifteen APEQ member companies responded to the first question. Collectively 73% of the surveyed companies responded that they had a structured Sustainability Plan. One large enterprise and one SME responded that they had partially implemented a Sustainability Plan. The large enterprise did not offer comments that would help understand which of the element was missing while the SME explained that while the company itself did not have a Sustainability Plan but it is part of a bigger group that does have such a plan. Two companies (one large and one SME) that responded they did not have a Sustainability Plan were willing to incorporate sustainability into their existing management if they were provided some guidance.

To test the independence of the data for the two categories of companies, data from both questions was dichotomized by combining the answers into 2 nominal categories, thus forming a 2x2 contingency table (Linacre 1999):

- affirmative: “yes and partially” for question 1 and “all yes responses irrelevant of the time for implementation” for question 2
- “negative: “no”

Due to the small size of the sample Fishers exact test was selected as the non parametric test (Agresti 2007) as explained in attachment 3. No significant differences between large and SME were identified for this group of questions.

From this point forward the number of respondents was considered 13 as the two companies that do not have Sustainability Plans could not respond to the detailed questions precisely because they do not have a structured plan.

4.1.2. Group 2 – Sustainability Commitment and Visibility

This group was composed of 2 questions:

- *Question 2b - Please characterize how your company publicly commits to sustainability by rating the following options*⁹

⁹ i- My company does NOT commit publicly ; ii- My company includes a specific reference in the Vision Statement ; iii- My company includes a specific reference in the Mission Statement ; iv- My company includes a specific reference in the Corporate Strategy ; v- My company includes a specific reference in the Corporate Values ; vi- My company includes a specific reference in Corporate Strategic Themes ; vii- My company has Sustainability Metrics ; viii- My company issues a Sustainability Report

- *Question 3 - Please characterize how your company makes the Sustainability plan, process or roadmap available to the public by rating the following options*¹⁰

Both questions were Likert-type 4 point scale with the options: strongly disagree-disagree-agree-strongly agree(Boone and Boone 2012). A Likert scale is an ordered scale from which respondents choose the option that best represents their opinion. It is often used to measure attitudes by asking the extent to which a respondent agrees or disagrees with the given statement or survey standard option. An odd 4-point scale was chosen to eliminate the “neutral” option and produce a “forced choice” (Allen and Seaman 2007). All APEQ member companies participating in the survey that have Sustainability Plan responded to these two questions but one large enterprise did not respond to all of the options for question three (without justification). None of the respondents used the option “other”. To facilitate the analysis, results were dichotomized by combining the answers into 2 nominal categories: affirmative: “agree” and “strongly agree” and negative: “disagree” and “strongly disagree” (Linacre 1999). To test the independence of the data for the two groups of companies, due to the small size of the sample Fishers exact test was selected again as the non parametric test.

Collectively the APEQ member companies that responded to the survey display a high level of commitment with Sustainability based on the fact that they use one or more forms of public commitment. The answer “My company does NOT commit publicly” was only selected by a small minority of SME and large enterprises as can be seen in figure 11. There is evidence that the most common forms of public commitment, such as references in vision and mission statements, corporate strategy, values and strategic themes, sustainability report and metrics are widely used across both SME and large enterprise, although possibly with more expressive use in large enterprise (100% for specific reference in the Vision Statement, Mission Statement and Corporate Strategy; Sustainability Metrics) as can be observed in figure 11. The Fisher Exact Test did not confirm a statistical difference between the two categories of companies on how they commit publicly to sustainability.

¹⁰ i- Does NOT make available to the public ; ii - My company uses a Internet web site ; iii- My company uses brochures/flyers/posters ; iv - My company uses a Community Panel/Outreach Program ; v- My company uses Open house initiatives ; vi- My company uses Social Media (Facebook, Twitter, Youtube)

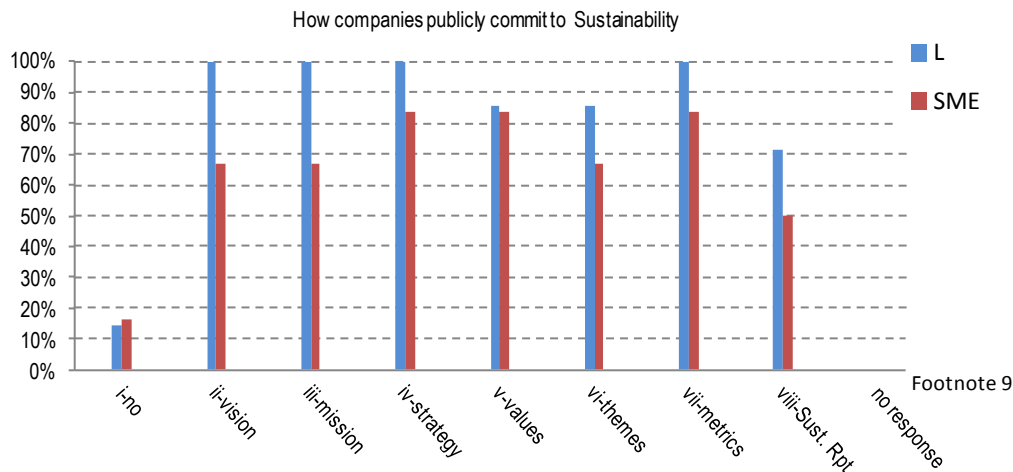


Figure 11 – Chart comparing responses of large enterprise with SME about how they commit publicly to sustainability – survey question 2b.

These companies make their Sustainability Plan available to the public through a wide variety of channels such as the internet, brochures, community panels and open day initiatives. However social media channels appear to be much less used, which may lead to missing the younger layers of the community, precisely the future opinion makers. Figure 12 depicts possible differences between large enterprise and SME of APEQ. Curiously, although still with low penetration, SMEs respond they use more of the social media channel than large enterprise. Large enterprises may possibly tend to use more the community panels and open house initiatives than SME. This indicates a certain effort to get closer with the local community because these initiatives bring enterprise and the public together in community panels or open house visits. SME responded that the community panels are the least used option. Only one large enterprise responded that it chooses not to make its commitment to sustainability publicly available while all the SME use some form of public communication of this commitment. Despite the noted observations, the Fisher Exact Test did not confirm statistical difference between both groups in relation to how they make their sustainability commitment available to the Public.

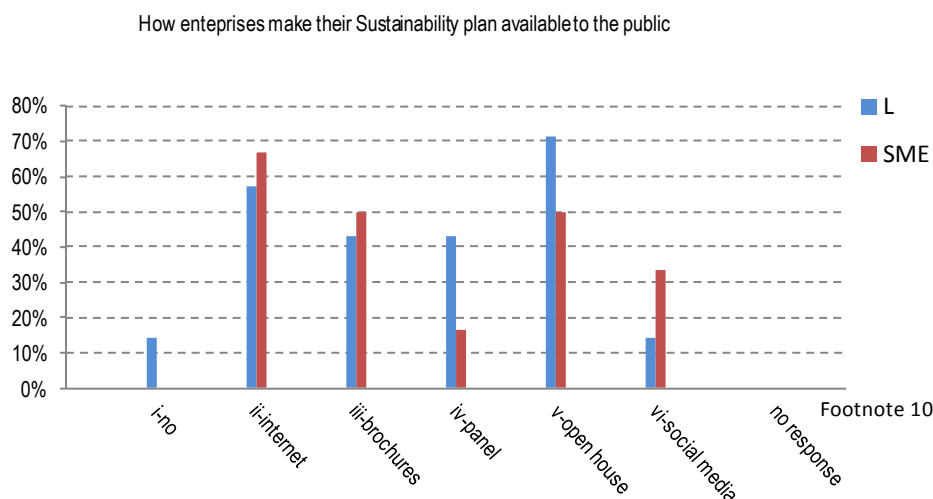


Figure 12 – Chart comparing responses of large enterprise and SME about how they make their sustainability commitment available to the public – survey question 3.

4.1.3. Group 3 – Characterization of Sustainability Initiatives

This group was composed of 3 questions:

- *Question 4 - What is the level of implementation of the following sustainability initiatives at your company¹¹?*
- *Question 5 -What are the 5 most important sustainability initiatives for your company¹²?*
- *Question 6 - Please choose the answer that best describes your company's requirements for suppliers and/or service providers (commonly used management systems were provided as standard responses)*

Since APEQ already had member company information about certification of management systems as part of the annual Responsible Care ® indicator exercise, a specific question about this issue was not included in the survey in order to avoid repetitive data gathering, but the APEQ information will be used in this report.

¹¹ i-Carbon foot printing; ii- Corporate/company strategic plans including sustainability goals; iii- Development of sustainability metrics; iv- Energy efficiency/Energy specific consumption (MJ/t product); v-Engagement of customers or community/community panels; vi - Fleet upgrades to reduce energy use; vii - Packaging redesign to reduce material use; viii - Product life cycle assessment (similar to ISO 14040); ix - Product redesign to improve sustainability, x - Waste Reduction program (recycling, reuse, reduction); xi - Sustainability Report; xii - Use of sustainability criteria for purchasing decisions; xiii- Water Conservation; xiv - Renewable feedstocks or raw materials; xv - Major Accident Prevention/Process Safety; xvi - Employee Health and Safety / well-being; xvii-- Diversity, Inclusion & Equal Opportunity;

¹² see next page

Question 4 included a list of initiatives and requested that the respondent select the level of implementation from a set of standard responses (Not Implemented; Planning Implementation; Implementing; Implemented) or respond that the initiative is “not applicable”. All APEQ member companies that participated in the survey and have a Sustainability Plan responded to this question. One large enterprise used the “other” option to respond they’ve implemented a Corporate Social Responsibility initiative. Initiatives associated with management systems were left out as it was known that this information was available at APEQ from the annual Responsible Care® indicator exercise.

Question 5 requested that the respondents rank the top five from a set of proposed Sustainability initiatives¹². A comment provided in the questionnaire reinforced the need to observe the order of importance in their response. The answers were weighted in a manner that the most important initiative had 5 times more weight than the last of the top five initiatives (see table 6). This weighting enabled the calculation of an aggregate weighted proportion for each initiative (SurveyMonkey 1999-2013). From the APEQ member companies that responded to the survey and had a Sustainability Plan, only one large enterprise did not designate the 5th initiative despite having responded to the other four (no comment provided). The option “other” was not used.

Table 6 – Weighting factors for question that rank top 5

Importance	1st	2nd	3rd	4th	5th
Weighting Factor	1	0.8	0.6	0.4	0.2

¹² i- Carbon foot printing; ii- Corporate/company strategic plans including sustainability goals; iii- Development of sustainability metrics; iv- Energy efficiency/Energy specific consumption (MJ/t product); v- Engagement of customers or community; vi - Environmental Management System (ISO14001 or equivalent); vii - Occupational health and safety management systems (OSHAS 18001 or equivalent); viii - Social Accountability (SA 8000 or equivalent); ix - Fleet upgrades to reduce energy use; x - Packaging redesign to reduce material use; xi - Product life cycle assessment (similar to ISO 14040); xii - Product redesign to improve sustainability; xiii - Waste Reduction program (recycling, reuse, reduction); xiv - Sustainability Report; xv - Use of sustainability criteria for purchasing decisions; xvi- Water Conservation; xvii - Renewable feedstocks or raw materials; xviii - Major Accident Prevention/Process Safety; xix - Employee Health and Safety / well-being; xx-- Diversity, Inclusion & Equal Opportunity; xxi - Supplier/3rd party qualification and selection;

Question 6 offered a set of preformatted combinations of requirements for suppliers/service providers and asked the respondent to select one single option. From the APEQ member companies that responded to the survey and had a Sustainability Plan, one large enterprise did not respond to this question (no comment provided). The “other” option was not used.

With respect to question 4, figure 13 represents the collective perspective and shows the level of implementation plus applicability through a stacked bar approach. An initiative where the stacked bar completes 100% indicates that there is no implementation gap but there may be a matter of applicability, depending on the predominance of this segment of the bar. On the contrary, an initiative where the stacked bar is below 100% indicates that the initiative has a gap in implementation. Collectively the APEQ member companies that participated in the survey and have a Sustainability Plan responded that “Diversity, Inclusion & Equal Opportunity” and “Major Accident Prevention/Process Safety” are totally implemented. “Renewable feedstocks or raw materials”, “Product redesign to improve sustainability” and “Packaging redesign to reduce material use” are the initiatives most frequently considered as not applicable. This finding on packaging may be explained by bulk logistics models and therefore packaging maybe truly irrelevant to their Sustainability programs. Technological limitations may account for the non applicability of the renewable materials since not always is there a good fit with alternative renewable materials. The product redesign may be a result of the products these companies manufacture being in a stage of maturity or decline but there is no data to validate this possible explanation. However, this outcome is a bit surprising since the application of life cycle thinking usually results in some sort of product redesign opportunity across the several stages of the life cycle (are the respondents just looking at the manufacturing stages?). The initiative “Product life cycle assessment (similar to ISO 14040)” is only implemented in 23% of the respondents which could be interpreted as supportive of the previous comment related to product redesign and is a clear missed opportunity since it is one of the fundamental pieces of any Sustainability Plan. To measure the strength of association between two categorical variables the Spearman's Rho Correlation non-parametric test was used. The “not applicable” response was not included to ensure that the association is monotonic, a requirement for this test (Stangroom 2013) . The test revealed no association for large enterprise between “Product life cycle assessment (similar to ISO 14040)” and “Product redesign to improve sustainability” and a very weak correlation for SME (details in attachment 3). The data collected in this survey also indicates that the initiatives with higher

levels of implementation tend to be the same “traditional” initiatives that have had some focus in the past, before the sustainability concept gained notoriety, such as: waste programs, water conservation, major accident prevention, Health and Safety. This finding is consistent with the data published in chapter 3 of the “The Sustainability Yearbook2012” which is dedicated to the chemical industry(SAM & KPMG 2012).

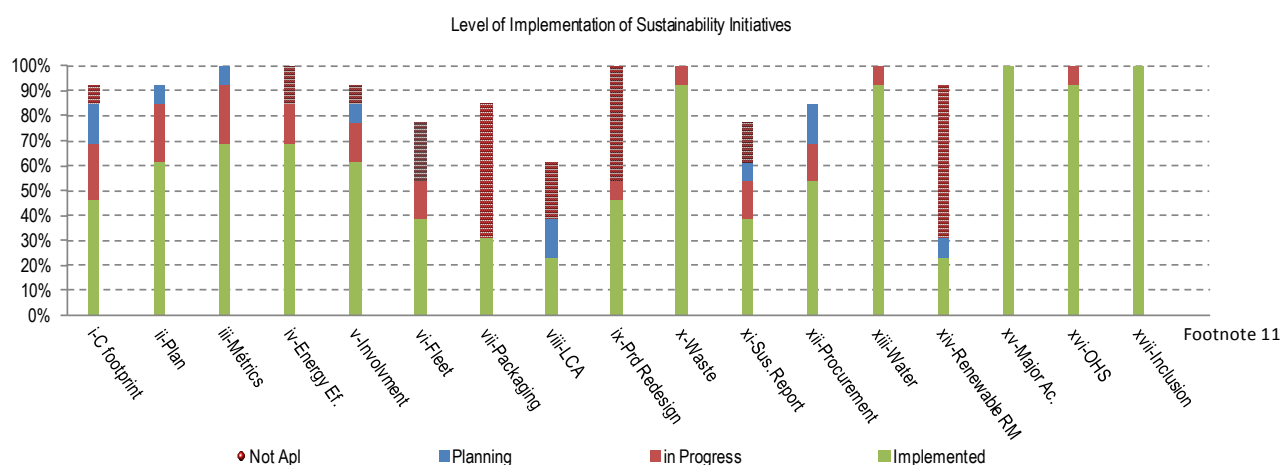


Figure 13 – Chart with the collective proportion of applicability and level of implementation of sustainability initiatives – survey question 4

The possible differences in enterprise categories are presented with a 2x2 matrix that has 4 quadrants which relate the level of implementation with the applicability. The upper limit of each axis in this case is 100% and equal for both groups. The middle point for both groups is 50%. Therefore the position of each initiative depends on the combination of implementation and applicability, which provides insight on horizontalness and utilization of the initiative across the APEQ member companies participating in this survey. Where large enterprise is on one side of the scale and SME on another (and vice-versa), the collective data will suffer from an “attenuation” effect, therefore this type of analysis will highlight these cases and suggest possible differences. Where the divergence between large enterprise and SME is more notable, the initiative is underlined in the legend.

Figure 14 shows that both large enterprise and SME consider carbon footprint as very applicable yet the SME say the implementation of this initiative is low. Carbon Footprint is part of the Life Cycle Assessment thus it is pertinent to comment that contrary to the large enterprise that give maximum applicability for both, SME consider the Life Cycle Assessment less applicable than the Carbon Footprint. This may be evidence of some lack of

understanding from the SME on Life Cycle Assessment. To measure the strength of association between two categorical variables the Spearman's Rho Correlation non-parametric test was used. The “not applicable” responses were not used to ensure that the association is monotonic, a requirement for this test (Stangroom 2013). The test revealed a weak positive correlation between “Product life cycle assessment (similar to ISO 14040)” and “Carbon Foot Print” for large enterprise and a close to strong negative correlation for SME, which validates the point above (details in attachment 3). The level of implementation of Life Cycle Assessment is low in both large enterprise and SME. This finding reveals a significant Sustainability Plan gap that should be addressed. Given the high cost of energy, it is rather surprising that SME say they have a low (at mid point) level of implementation of “Energy efficiency/Energy specific consumption (MJ/t product);”. Given their smaller structure, it is also surprising that the SME respond with a higher level of implementation of “Engagement of customers or community/community panels”. The difference between large enterprise and SME on “Fleet upgrades to reduce energy use” may be associated with the logistics business models as most of the large APEQ member companies are high volume producers with bulk sales, therefore it is not surprising that they give more importance and applicability to this initiative. Also note worthy is the fact that the SME respond they have a lower level of implementation in “Use of sustainability criteria for purchasing decisions”.

While the options offered as standard responses for the level of implementation could be defended as ordinal, it would be debatable to consider “not applicable” as part of the same ordinal scale. Therefore to complete a simple test of independence, since the intent is to determine differences between the implementation - applicability combination, results were dichotomized into 2 nominal categories: “implemented or in a stage of implementation” and “not applicable” (Linacre 1999). To test the independence of the data for the two categories of companies, due to the small size of the sample, Fishers exact test was selected again as the non parametric test. Despite the comments above, no statistical differences were found between the two categories of companies.

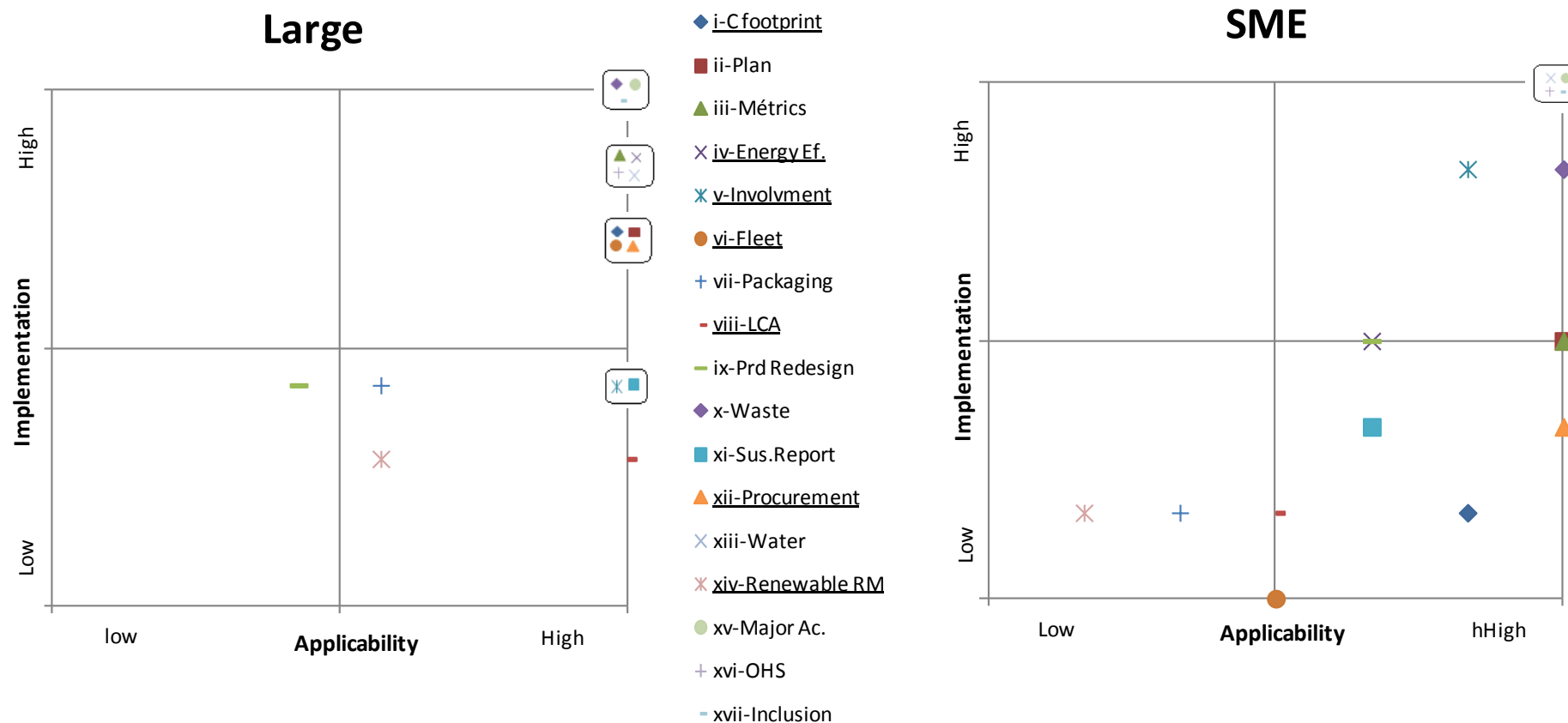


Figure 14 – Comparative matrixes for large enterprise and SME on applicability and level of implementation of sustainability initiatives – survey question 4

(see footnote 11 for legend details)

In terms of collective importance of sustainability initiatives, figure 15 shows that the most important initiative for the APEQ member companies that responded to the survey and have a Sustainability Plan is “Corporate/company strategic plans including sustainability goals”. It should be noted that when asked about the level of implementation in question 4, “Corporate/company strategic plans including sustainability goals “ was not one of the most implemented initiatives. This indicates that indeed the importance of Sustainability Plans is acknowledged and that the APEQ member companies are precisely in the process of consolidating the implementation of these plans. The same effect noted previously on the “traditional” initiatives is observed when rating importance for the “Employee Health and Safety / well-being”, “Major Accident Prevention/Process Safety” and management systems, namely ISO14001 or equivalent, OSHAS 18001 or equivalent, but water conservation and waste reduction initiative are not so important despite the high level of implementation recorded in the previous question. “Product life cycle assessment (similar to ISO 14040)” and “Product redesign to improve sustainability” did not qualify as a top 5 initiative for any of the responding companies, thus confirming that there is indeed an opportunity identified in this survey. It is important to also highlight that “Use of sustainability criteria for purchasing decisions” and “Supplier/3rd party qualification and selection” did not qualify as the top 5 for any of the respondents. These initiatives may contribute to incorporation of sustainability in the value chain, thus this is also and interesting finding.

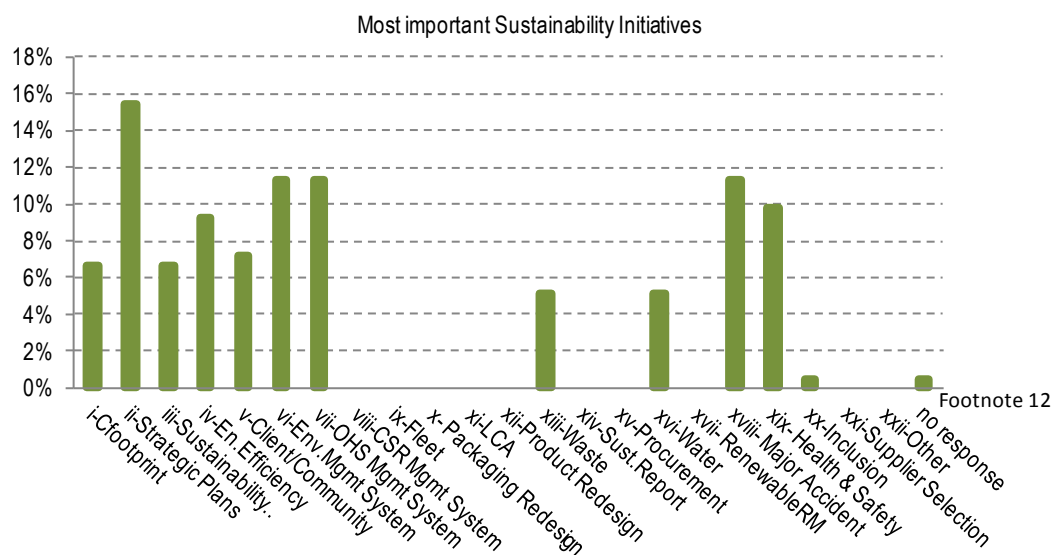


Figure 15 – Chart with the collective aggregated proportion of importance of sustainability initiatives– survey question 5

The possible differences in enterprise categories are presented through a 2x2 matrix approach similar to the model presented in the previous question with the exception that the maximum of each axis was set based on the maximum score recorded for an initiative and is equal for both groups. The midpoint is half of the maximum. In this comparison the analysis is performed on the aggregate importance versus the frequency of selection of a given initiative. Frequently selected and high importance initiatives indicate a horizontal significance across the APEQ member companies participating in this survey. Where the divergence between large enterprise and SME is more notable, the initiative is underlined in the legend.

As can be seen in figure 16, the main possible difference between large and SME APEQ member companies participating in the survey that have a Sustainability Plan is related to the “Corporate/company strategic plans including sustainability goals”, which is considered very important for SME while for large enterprise it was less selected and rated with lower importance. The “Development of sustainability metrics” was rated as low importance by both large enterprise and SME but was more frequently selected by the latter. APEQ large enterprise member companies tend to consider initiatives related to energy efficiency and water conservation as more important, which is not a surprise based on the fact that high volume production tends to be more water and energy intensive. One of the two most implemented initiatives “Diversity, Inclusion & Equal Opportunity” (observed in question 4) scored very low in terms of importance. “Product life cycle assessment (similar to ISO 14040)” shows low level of implementation in the previous question and is considered of low importance for both large and SME APEQ members. Considering that this initiative is horizontal and structuring in any Sustainability Plan because it provides a holistic view of the critical sustainability points across the life cycle (where carbon foot print is included, thus no comment will be made separately), this finding is perhaps the most important one for the whole survey. To ensure that indeed they truly are not applicable, the evidence collected on the tendency to considered “Renewable feedstocks or raw material” and “Product redesign to improve sustainability” as not applicable should be investigated. In chapter 3 (dedicated to the chemical industry) of “The Sustainability Yearbook2012” there is a note in the conclusion that highlights the gap between leading and lagging enterprises: “Adopting green chemistry principles and effectively managing products and projects based on their life cycle assessment will need to become standard practice” (SAM & KPMG 2012). This supports the prior evidence noted in this survey that there is a need to act on product redesign where green chemistry and life cycle assessment principles can be applied.

In relation to this particular question, since the scale of measurement was clearly ordinal, to complete a test of independence, the Mann Whitney U test was selected as the non parametric test (Agresti 2007). However, since the data set for each initiative may contain a high predominance of ties in some instances, a tie correction was applied to minimize the possibility of errors (Nachar 2008). To perform this test, the most important initiative responded as number 1, was converted to 5 points, the second to 4, the third maintained 3, the fourth to 2 and the last to 1 point (same logic as described in table 6). Despite the comments above, a statistical difference was only observed between both categories of companies in the importance given to the “Energy efficiency/Energy specific consumption (MJ/t product)” Sustainability initiative (more details in attachment 3).

The APEQ member companies that participated in the survey and have a Sustainability Plan tend to have multiple management systems implemented (Quality Management System, Environmental Management System as shown in figure 18, Occupation Health and Safety Management System) yet they do not require suppliers nor service providers to have certified management systems. APEQ large enterprises generally value these certifications but there are SME that do not even value this type of certification when selecting suppliers or service providers (Figure 17) which is consistent with the rating of importance in question 5.

To complete a simple test of independence in relation to the requirements for suppliers/service providers, results were dichotomized into 2 nominal categories: “requires or values” and “not valued” (Linacre 1999). To test the independence of the data for the two categories of companies, due to the small size of the sample Fisher's exact test was selected again as the non parametric test. Despite the comments above, a statistical difference could not be validated between both categories of companies in relation to requiring or valuing of management certification for suppliers/service providers (more details in attachment 3).

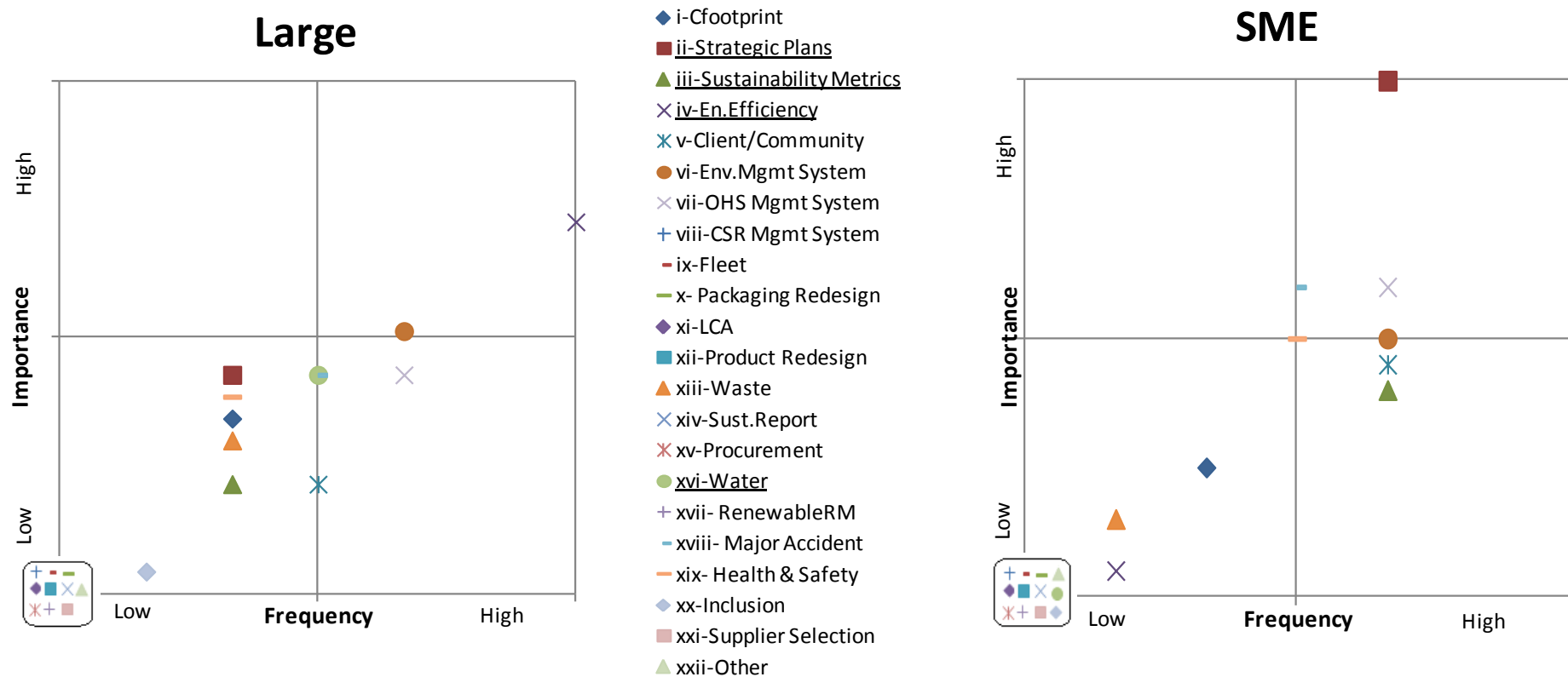


Figure 16 – Comparative matrixes for large enterprise and SME on importance versus frequency of selection of sustainability initiatives– survey question 5

(see footnote 12 of prior page for legend details)

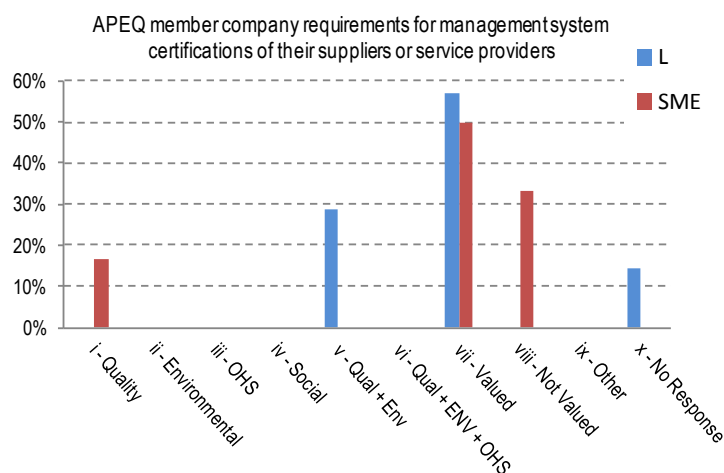


Figure 17 – Comparative charts for large enterprise and SME for supplier certification requirements – survey question 6

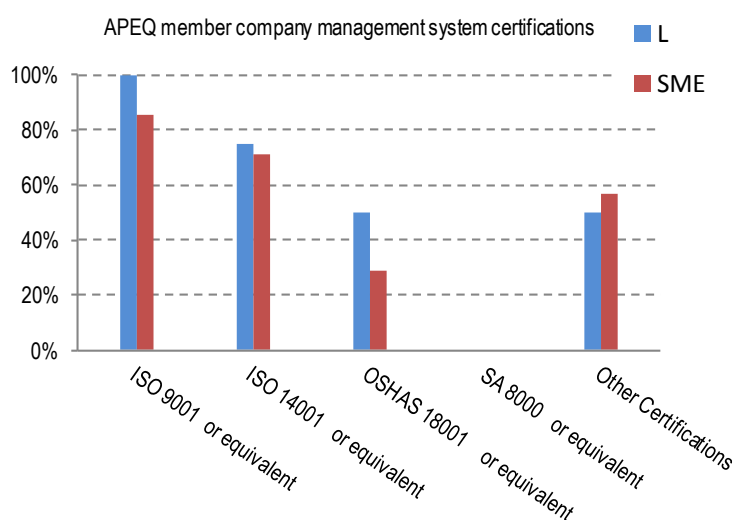


Figure 18 – APEQ member company certifications from Responsible Care 2012 Indicators

4.1.4. Group 4 – Motivations, Influences, Barriers and Benefits

This group was composed of 4 questions:

- *Question 7 - What are the top 3 driving factors behind your organization's initiatives¹³?*

¹³ i- Corporate/company image/brand reputation; ii - Corporate/company values; iii - Cost reduction/efficiency improvement; iv - Employee interest; v - End-consumer concerns/ public pressure; vi - Government initiatives/regulatory compliance; vii – Investors; viii - Risk Management; ix - Supplier requirements, x - Customer requirements; xi - Contributing to Millennium Development Goals

- Question 8 - What are the 3 most influential stakeholders on your company's sustainability decisions ¹⁴?
- Question 9 - What are the 3 most significant barriers that your company is facing in developing and implementing sustainable strategies and practices¹⁵?
- Question 10 - What are the 3 most significant benefits for your company by developing and implementing sustainable strategies and practices¹⁶?

All questions in this group requested that the respondents list the top three factors from a set of proposed options. A comment provided in the questionnaire reinforced the need to observe the order of importance in their response. The answers were weighted in a manner that the most important initiative had 3 times more weight than the last of the top three initiatives (refer to table 7). This weighting enabled the calculation of an aggregate weighted proportion for each initiative. From the APEQ member companies that responded to the survey and had a Sustainability Plan, only one large enterprise did not respond to question 8 for stakeholders and question 10 for benefits (no comment provided). One SME did not indicate the third benefit in question 10 despite having provided the other two top benefits (no comments provided). One large enterprise used the option “other” for questions 7 and 9. For question 7 the APEQ member listed “License to operate (by society)” and for question 9 “business case of sustainability not acknowledged by all stakeholders”.

Table 7 – Weighting factors for question that rank top 3

Importance	1st	2nd	3rd
Weighting Factor	1	0.67	0.33

Collectively, the data suggests that the motivation for sustainability in the APEQ member companies with Sustainability Plans participating in the survey originates from internal drivers, namely “Corporate/company values”, “Cost reduction/efficiency improvement”, rather than from external drivers such as “Customer requirements” or “End-consumer concerns/ public

¹⁴ i- Sustainability Advisory Board; ii- Other senior leaders; iii- Line Leaders; iv- Employees; v- Clients; vi- Suppliers; vii- Business Partners ; viii- Competitors ; ix- Government/Regulators; x- Investors/shareholders; i- NGO's; xii- Trade Associations; xiii - Unions/Works Councils; xiv Other

¹⁵ i — Funding; ii- Complexity of implementation; iii - Difficult to predict customer sust. needs; iv - Low return on investment; v - Lack of information and knowledge (internal); vi - Lack of staff; vii - No market demand due to lack of knowledge from clients/consumers; viii - Market not willing to pay extra for "greener" products; ix - Lack of coordination in initiatives (regulatory, incentives, governmental purchasing programs, etc.); x - Not considered a priority within your company; xi - Lack of engagement from stakeholders, xii - Technological Limitations

¹⁶ i-Attract and retain talent; ii- Improve Regulatory Compliance; iii- Improved reputation; iv- Increase in innovation ; v- Increased profitability; vi- Increased competitive advantage; vii- Reduced cost from efficiency gains; viii- Reduced Risk

pressure”, as represented in figure 19. On one hand this can be considered a positive finding as it reveals internal motivation but on the other hand it indicates a loss of an opportunity for wider engagement of external stakeholders through the value chain, such as manufacturers and consumers.

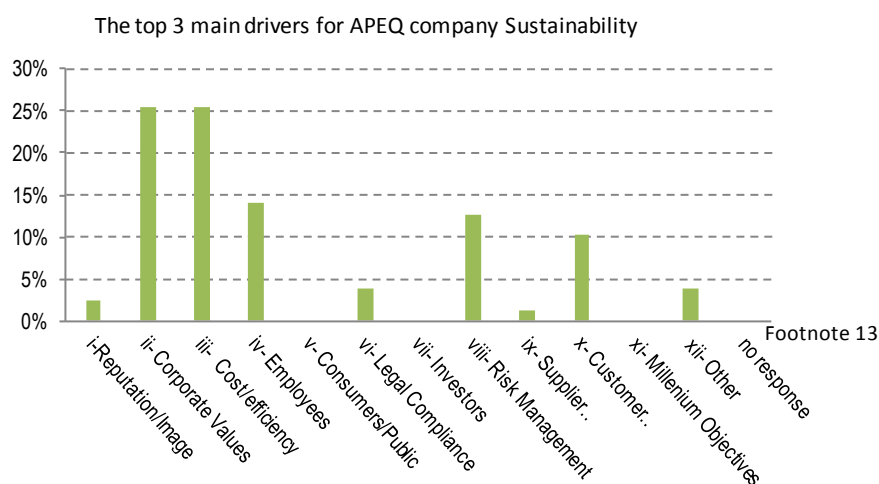


Figure 19 – Chart with the collective aggregated proportion of sustainability drivers – survey question 7

These findings are partially consistent with the findings of the “UN Global Compact-Accenture CEO Study 2010” study (Accenture 2010) that encompasses more than the chemical industry (not directly comparable), which states that “reputation/public image” and “cost reduction/profit increases” are the two main drivers.

The possible differences in enterprise categories for this question and all of the remaining questions of this point is presented through a 2x2 matrix approach similar to the model previously described where the maximum of each axis was selected based on the maximum score recorded and is equal for both groups. The midpoint is half of the maximum. In this comparison the analysis is performed on the aggregate importance versus the frequency of selection of a given. Similar to previous comparison matrixes, notable differences were underlined in the legend. From figure 20, the APEQ member SMEs that participated in the survey and have a Sustainability Plan responded that they are more motivated by their customer’s requirements than large enterprise. This may be explained by the fact that large enterprise tends to implement by self initiative in anticipation of their clients requirements. Another significant observation is that SME respond that their employee interest is more of a driver than for large enterprise. Also note worthy is the finding that “Government initiatives/regulatory compliance” is not a main driver for the APEQ member companies. This is consistent with the 2012 Sustainability Year Book for the chemical sector (SAM & KPMG 2012). Also in figure 20, image and reputation is not considered a driver for sustainability

neither by APEQ large enterprise nor SME which differs from the conclusions of the Accenture CEO study referenced previously. This is another curious finding and would be interesting to understand why image and reputation are not considered top drivers.

In relation to this particular question, since the scale of measurement was clearly ordinal, to complete a test of independence, the Mann Whitney U test with tie correction was selected as the non parametric test (Agresti 2007). To perform this test, the conversion approach of importance as described previously was used only adapted to a 3 point scale (first was given 3 points, second 2 and last 1 point). Despite the comments above, a statistical difference between both categories of companies in terms of Sustainability drivers could only be verified for “Customer requirements” (more details in attachment 3).

Collectively 37% of the APEQ member companies responding to the survey state that senior leaders are the most influential stakeholders, followed by investors at 17%. Figure 21 highlights the finding that APEQ large enterprises consider line leaders and clients less influential in their sustainability decisions, which may be an indication of a strong internal sustainability culture which anticipates the needs of their clients. Large enterprise tend to have more robust structures with sustainability steering teams and more knowledgeable senior leaders (in matters of sustainability) while smaller enterprise may rely on younger recently educated (currently university curriculum generally includes sustainability) line leaders to bring the sustainability knowledge and culture into the company.

Similar to the previous question, since the scale of measurement was clearly ordinal, to complete a test of independence, the Mann Whitney U test with tie correction was selected as the non parametric test (Agresti 2007). To perform this test the importance 3 point score conversion approach previously described was used. Despite the comments above, a statistical difference could not be verified between both categories of companies in relation to the most influential stakeholders (more details in attachment 3).

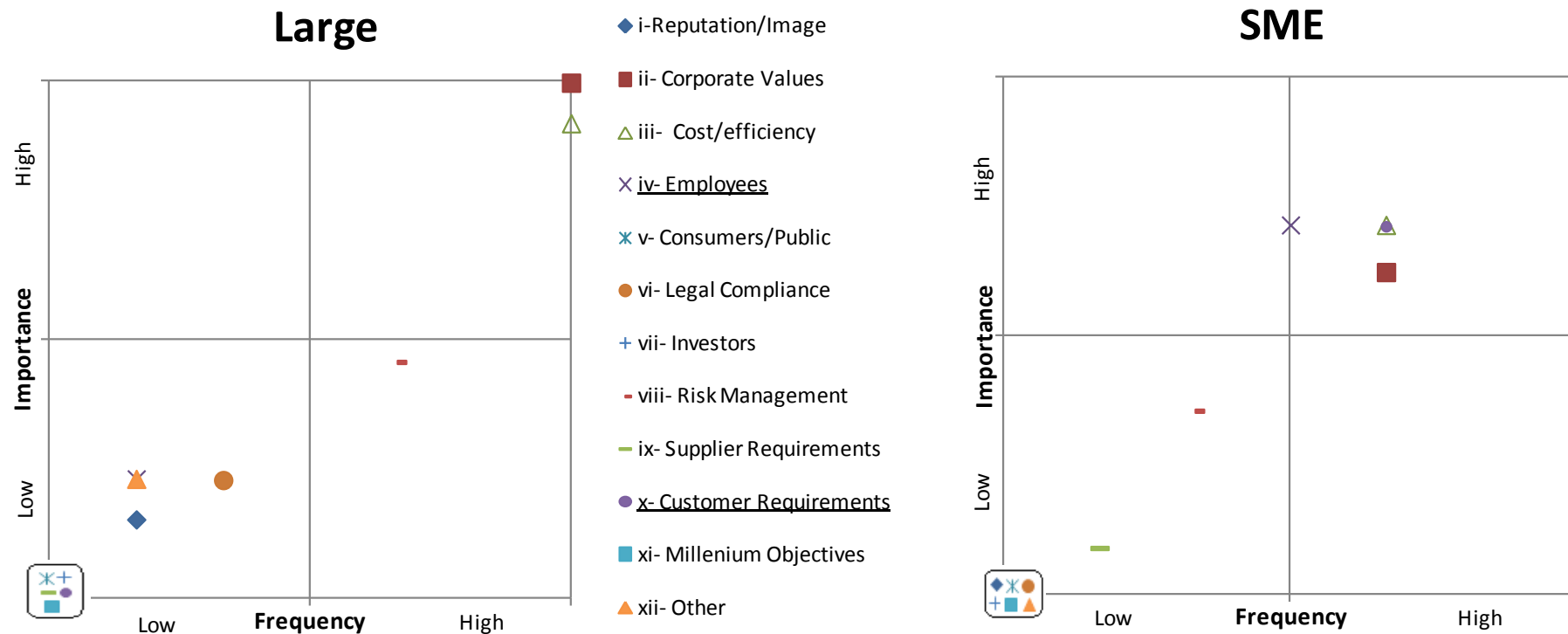


Figure 20 – Comparative charts for large enterprise and SME for sustainability drivers – survey question 7
(see footnote 13 for legend details)

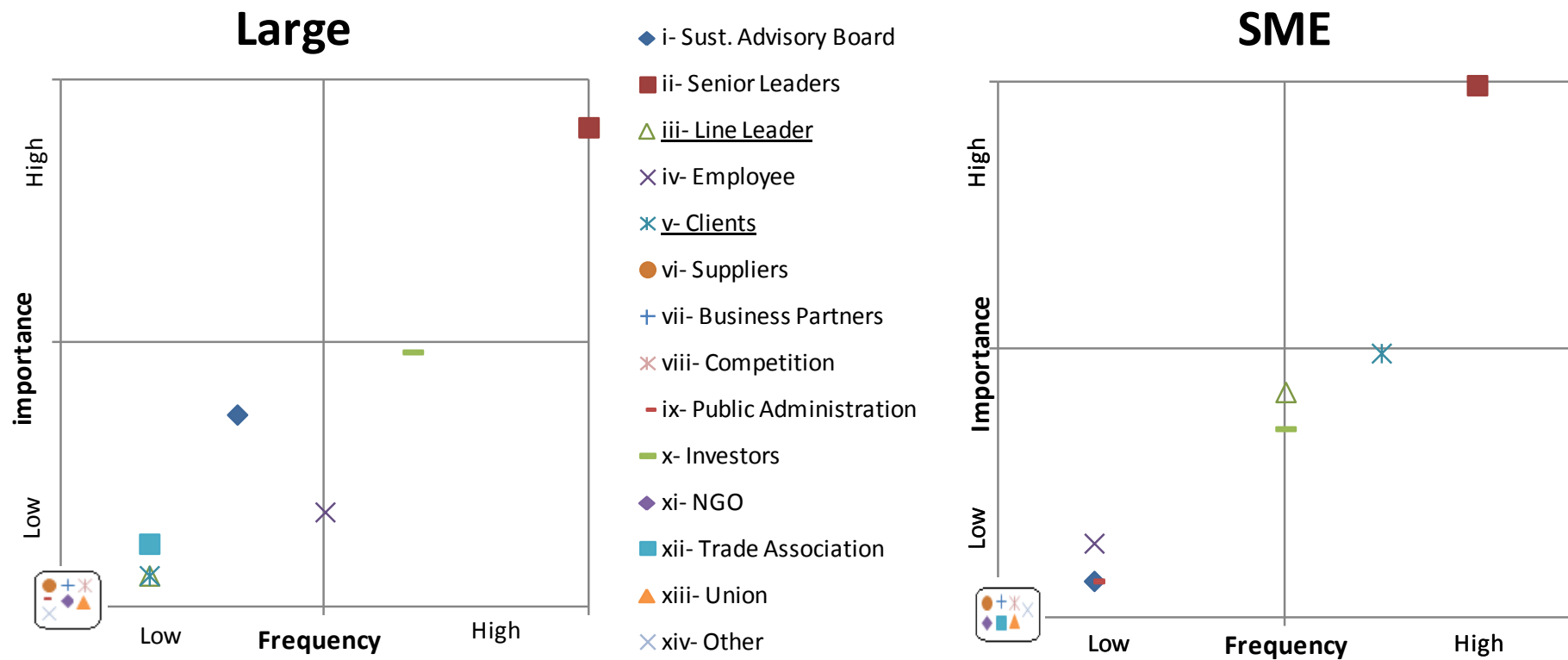


Figure 21 – Comparative charts for large enterprise and SME for most influential stakeholders in sustainability decisions – survey question 8

(see footnote 14 for legend details)

Collectively the APEQ member companies participating in the survey that have a Sustainability Plan responded that “Market not willing to pay extra for “greener” products” is the biggest barrier to developing and implementing sustainable strategies and practices. Complexity is the second most significant barrier, closely followed by return on investment. The “UN Global Compact-Accenture CEO Study 2010” (Accenture 2010) reports that complexity in the implementation as the main barrier thus there is some consistency with the finding of the APEQ survey (note the two studies are not directly comparable as the Accenture study encompasses more than the chemical industry).

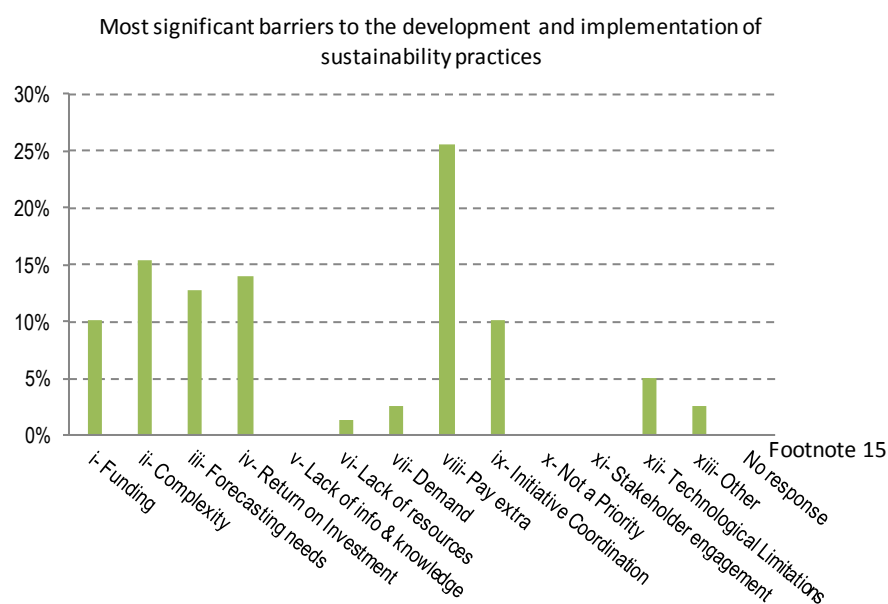


Figure 22 – Chart with the collective aggregated proportion of most significant barriers to the development and implementation of sustainability practices – survey question 9

The possible differences in enterprise categories identified using the 2x2 matrix previously described are “Complexity of implementation” and “low return on investment” as the most significant barriers for large enterprise, while “difficult to predict customer sustainability needs” is seen as a more significant barrier by the SME APEQ member companies when compared to the APEQ large enterprise.

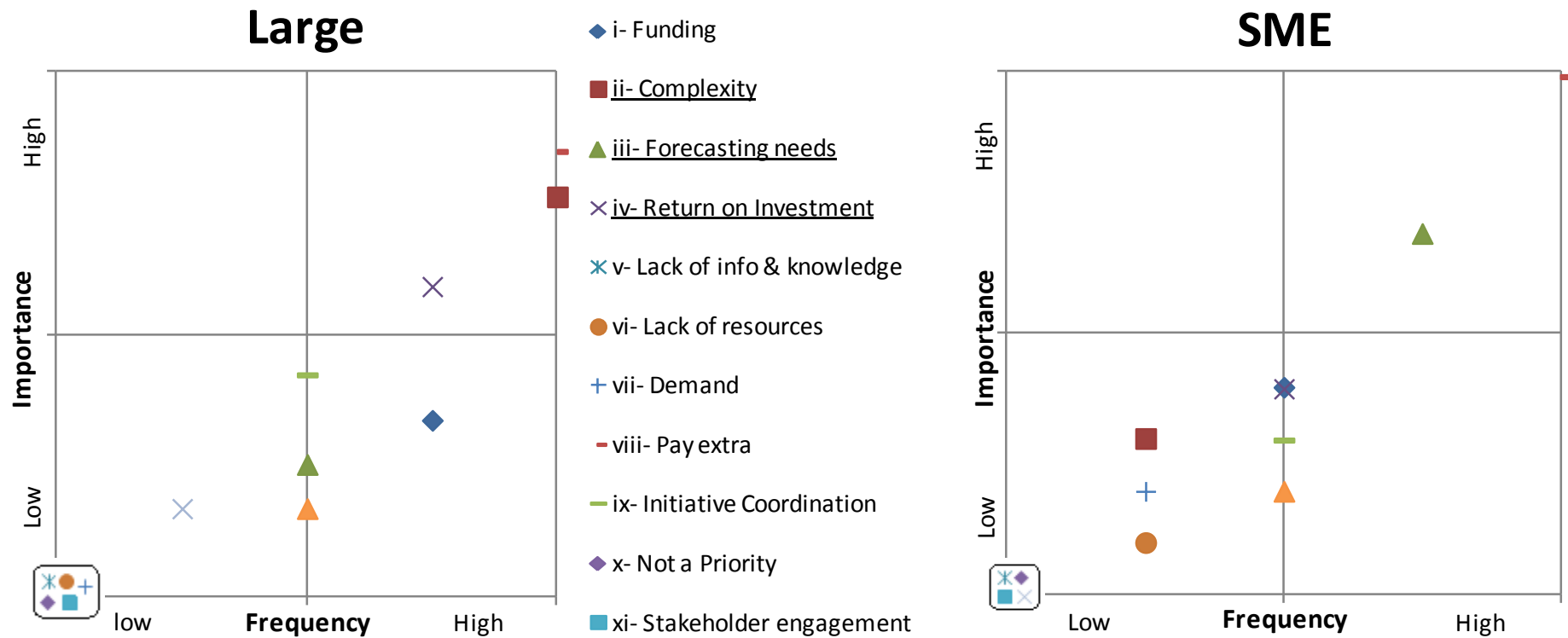


Figure 23 – Comparative charts for large enterprise and SME for most significant barriers to develop and implement sustainability practices – survey question 9
(see footnote 15 for legend details)

Similar to the previous questions, since the scale of measurement was clearly ordinal, to complete a test of independence, the Mann Whitney U test corrected for ties was selected as the non parametric test (Agresti 2007). To perform this test, the importance 3 point scale conversion as described previously was used. Despite the comments above, a statistical difference could not be verified between both categories of companies in relation to the barriers (more details in attachment 3).

Collectively the APEQ member companies that participated in the survey and have a Sustainability Plan respond that “reduced risk “,“reduced cost from efficiency gains” and “improved reputation” as the top 3 benefits from addressing sustainability.

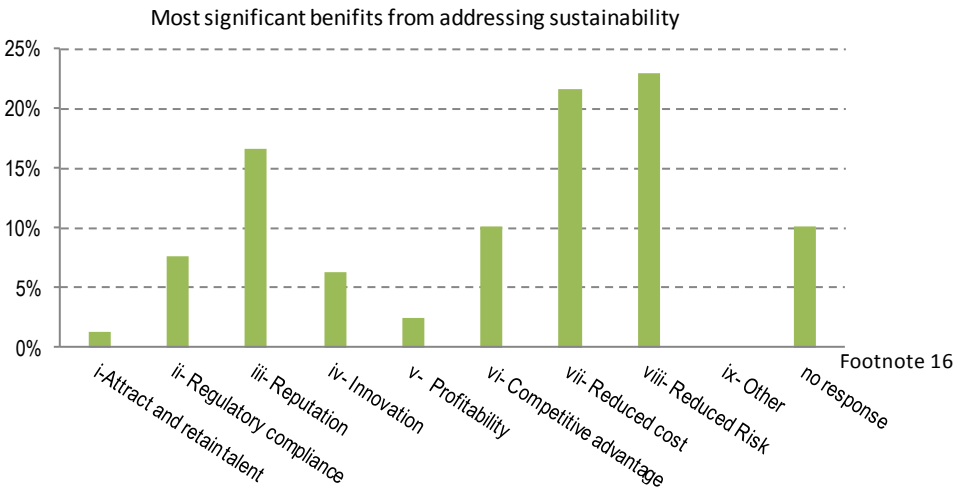


Figure 24 – Chart with the collective aggregated proportion of most significant benefits from addressing sustainability– survey question 10

However as can be observed in figure 25, APEQ SME see “improved reputation” and “Increased competitive advantage” as more important when compared with large enterprise and selected these benefits more frequently. Reduced cost and reduced risk are important to both groups. Note worthy is the fact that the APEQ members don’t respond that image and reputation is a main driver in question 7 yet they acknowledge the benefit (SME more than large enterprise).

Similar to the previous questions, the Mann Whitney U test was selected as the non parametric test (Agresti 2007). To perform this test, the conversion of the 3 point importance scale as described previously was used. Despite the comments above, a statistical difference could not be verified between both categories of companies in relation to the most significant benefits (more details in attachment 3).

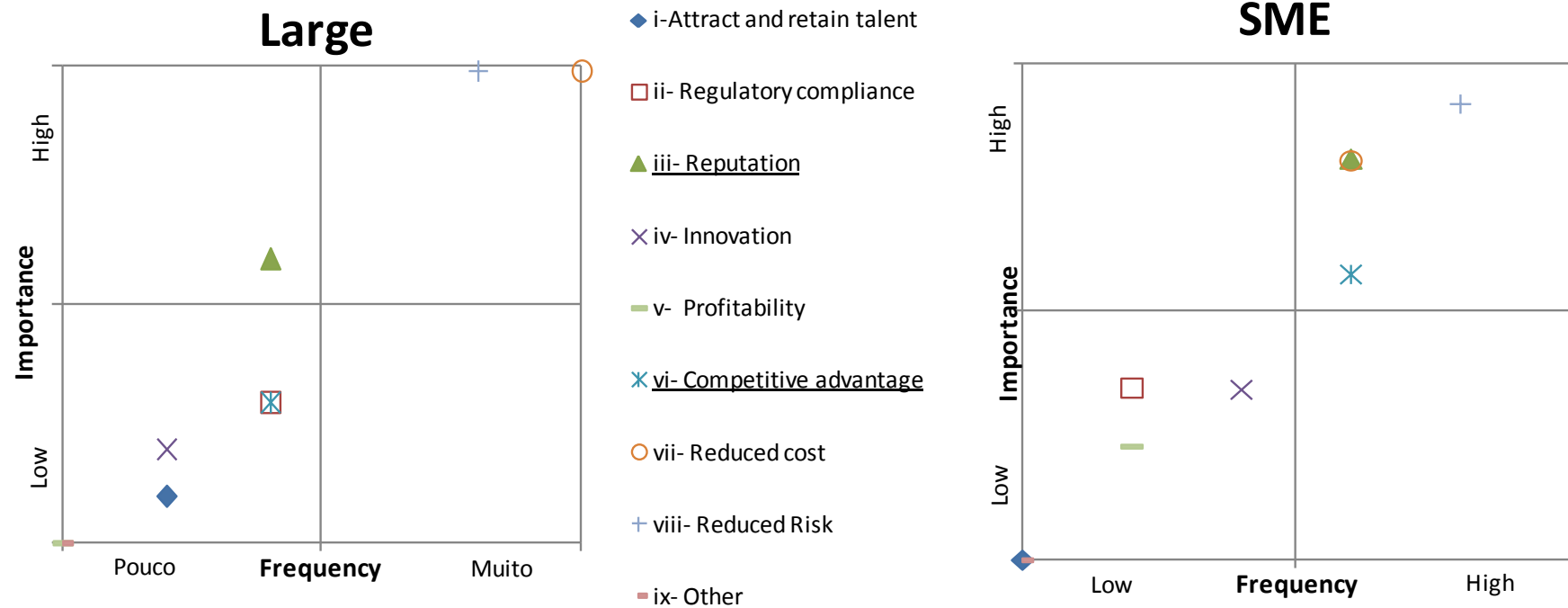


Figure 25 – Comparative charts for large enterprise and SME for most significant benefits from addressing sustainability – survey question 10

(for legend details see foot note 16)

4.1.5. Group 5 – Internal Knowledge

This group was composed of 2 questions:

- Question 11 - Does your company's training program include sustainability related education/training?
- Question 12 - Has your company formally assigned a sustainability role to an employee?

Questions 11 and 12 offered a set of preformatted responses asking the respondent to select one single option. From the APEQ member companies that responded to the survey and had a Sustainability Plan, one large enterprise did not respond to these two question (no comment provided). Two comments for question 12 are note worthy. In one case the respondent stated that sustainability is a responsibility of all employees and thus a dedicated role is not required. In the other the respondent stated the resource is part of the large group of which the APEQ member company is an affiliate.

Collectively 46% of the APEQ member companies participating in the survey and that have a Sustainability Plan provide sustainability training to all employees, 31% only train individuals with certain roles and 15% don't provide any sustainability training. As can be observed in figure 26, APEQ large enterprise may tend to provide training to all employees while SME tend to provide training only to individuals with certain roles.

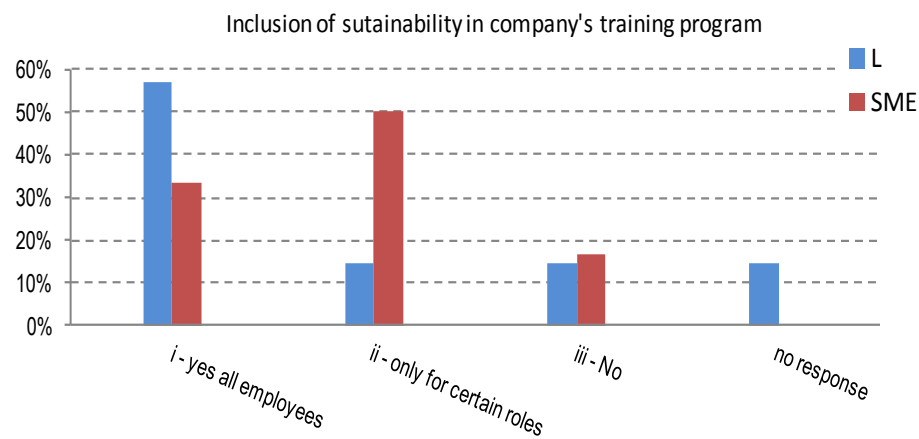


Figure 26 – Comparative chart for large enterprise and SME for inclusion of sustainability in training programs– survey question 11

To complete a simple test of independence in relation to sustainability training, results were dichotomized into 2 nominal categories: “provides training” and “no training” (Linacre 1999). To test the independence of the data for the two categories of companies, due to the

small size of the sample Fishers exact test was selected again as the non parametric test. Despite the comments above, a statistical difference could not be validated between both categories of companies in relation to Sustainability training (more details in attachment 3). Further dichotomization to perform a test to identify if there is a difference in terms of all employees receiving training versus only some also revealed no statistical difference.

Collectively less than half of the APEQ member companies responding to the survey have a resource dedicated full time to sustainability as can be seen in figure 27. APEQ large enterprise may tend to have full time resources while SME may tend to have a half time resources with a role formally assigned to sustainability (Figure 28).



Figure 27 – Chart with the collective proportion of APEQ member companies with a role formally assigned to sustainability– question 12

To complete a simple test of independence in relation to existence of a formal role dedicated to Sustainability, results were dichotomized into 2 nominal categories: “full time/partial” and “nobody” (Linacre 1999). To test the independence of the data for the two categories of companies, due to the small size of the sample Fishers exact test was selected again as the non parametric test. Despite the comments above, a statistical difference could not be validated between both categories of companies in relation to Sustainability training (more details in attachment 3). Further dichotomization to perform a test to identify if there is a difference in terms full time resource partial resource dedicated to Sustainability also revealed no statistical difference.

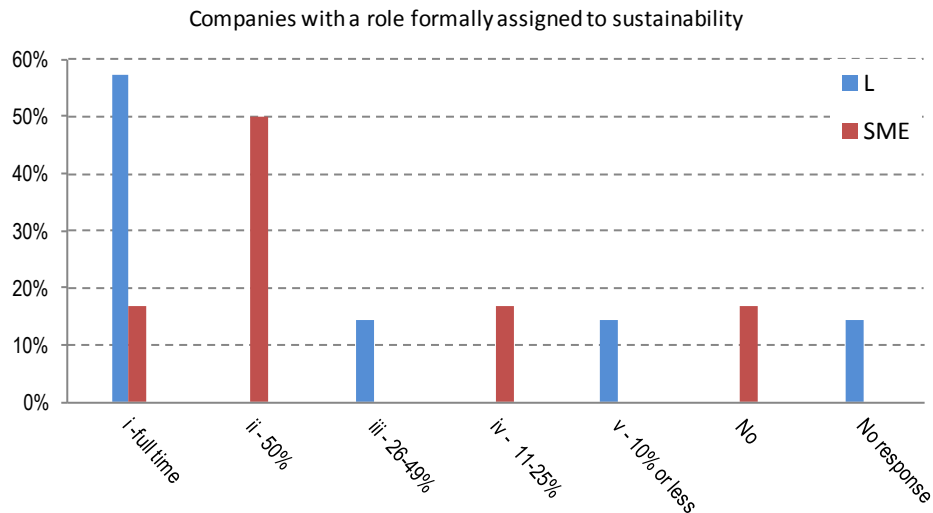


Figure 28 – Comparative chart for large enterprise and SME for APEQ member companies with a role formally assigned to sustainability– survey question 12

4.2. Qualitative Strand

Seventeen SME belonging to CAE 20 or 21 from the Portuguese Porto and Aveiro industrial areas were contacted via e-mail requesting interviews. The e-mail described the purpose of the interview and requested a maximum of one hour of the enterprise representative's time. The preservation of confidentiality of the enterprise's identity was clearly reinforced in the e-mail sent describing the interview. Repeated attempts through multiple channels were conducted, including prior telephone calls by individuals other than the author of this dissertation that had contacts in these companies, but the only company that was contacted and accepted, was indeed a SME company that had a good Sustainability program. Information of the contacted SME will not be included in this report to maintain the commitment to confidentiality. This may reveal that perhaps there is a concern with company sustainability performance and confidentiality and public disclosure of sustainability information. The present economic situation that the country is experiencing has affected more SME and that could also have driven their focus mainly to economic aspects in order to overcome the present crisis.

Due to the lack of interview data, an analysis of the qualitative strand will not be performed. However a general comment on the single company is warranted since it was surprisingly rewarding to verify a highly advanced SME in matters of Sustainability. The interviewed SME is a member of SEDEX, the largest collaborative platform for sharing ethical supply chain data, with more than 27,000 members, covering approximately 23

industry sectors and 150 countries. SEDEX has a strong Sustainability focus and was a positive finding from this single interview as it probably explains why this SME is so advanced in Sustainability practices. One note worthy record is that this SME has implemented Life Cycle Assessment because it is required to stay competitive in the markets they participate in (adhesives in this case). Reputation is considered one of the top three drivers and curiously competitors are one of the top three biggest influencers of their Sustainability initiatives.

A critical success factor for incorporation of Sustainability into SME *modus operandi* is realizing the special characteristics of smaller organizations. While the quantitative strand provides some insight, it is based a very specific group of SME from the chemical industry. To compensate for the lack of qualitative data that was designed in this dissertation to better characterize SME, an extra literature search was conducted. According to special report for ISO “SMEs, ISO 26000 and social responsibility” (Perera 2009), SME tend to focus on a set of specific activities and to address immediate operational concerns. They lack time to devote to view things with a “wider” lens - beyond the immediate opportunities. SME owner-managers have multiple responsibilities and may not develop the expertise needed for incorporation of Sustainability in their management system. SME have less time to search for information but when provided direct and specific guidance, they implement. This ISO report is based on an extensive literature review and interviews from a mix of SME, consulting companies and national chambers of commerce and had good global representation. There is no specific mention to chemical companies but there were some participants that would be part of the value chain. Another source “Tips and Tricks for Corporate Social Responsibility for Small and Medium-Sized Enterprises” from the EU Commission (Knopf and Mayer-Scholl 2013) highlights: “An important feature of SMEs is their intuitive and informal practice of CSR. Implementing a CSR strategy, however, can help focus on certain procedures and practices, often leading to unforeseen benefits. For example, putting policies, visions and business cases into writing facilitates better communication inside the company and with customers and stakeholders by increasing trust and predictability”. Despite these references not being chemical SME specific, they provide insights that are useful for chapter 5 where solutions for incorporation of Sustainability will be provided.

4.3. Management System and Industry Initiative Cross-Referencing

A total of 273 assessment points from the United Nations Global Compact Self Assessment Tool were reviewed against the international standards and industry initiative requirements to identify gaps, resulting in the cross-referencing of hundreds of requirements

by the author of this dissertation. Due to the complexity of this exercise, collaboration to review the cross-referencing data was requested from an experienced management system auditor to ensure that no absolutely incorrect interpretations were made in this quite extensive exercise. The cross-reference findings were categorized into 4 match groups:

- Covers (tag “C”) – the standard covers the intent of the assessment question without the need for action
- Could be Covered (tag “CbC”) – the intent of the assessment question could be covered with minor adaption of the standard– normally a matter of extending the scope of existing procedures. For example, the question’s focus is specifically investigation of health and safety accidents. An investigation process can cover any type of event requiring an investigation, as the methodology is global in nature. This section of the organization’s management system would have to be updated to include the health and safety triggers to ensure that in the event of an accident, the investigation process is activated. In this example a health and safety standard such as OSHAS 18001 would provide coverage without action.
- Partial Gap (tag PG) – to meet the intent of the assessment question the standard requires more than just minor adaption as described in the previous point, yet it could still give coverage to the requirement. An example would be the intent of the assessment question is specifically addressing employee complaints and while the system foresees internal communication requirements, it does not explicitly reference in the requirements or implementation guidance the concept of complaints. In this case, complaint management needs to be added to the management system – this more than simply extending the scope.
- Gap (tag G) – the standard does not have a structure that would easily fit to the intent of the assessment question. Fundamental additions are required to the standard to provide coverage. In this case, thought should be given if an extension to the current standard or adoption of another standard would be the best solution.

Where opportunities to complete the UN Global Compact Tool were identified, certain items were added, named “addition” and marked with a reference “ext”. A total of 5 extra items were proposed in the tool. In order to reduce the amount of work and complexity to incorporate Sustainability into the existing management system, the interpretation was made with an open yet sensible approach. Some of the assessment questions are covered by regulations and laws in certain countries of the world. This is especially notable in labor and human rights questions. In a wide sense, one may consider that any standard that has a requirement to include “any other legal requirements that the organization subscribes” could ultimately be interpreted as providing coverage from a strict legal compliance perspective. The open approach to interpretation did not go to this extent, although when there was a known EU wide regulation, this was noted as a comment to alert the user to other possible options of meeting the intent of the question. For example, a properly permitted Seveso facility in the EU would have ample coverage of emergency response questions. Even established standard have differences of interpretation therefore some of the cross-references may be a matter of interpretation.

Besides the standards themselves, the following references were used as a basis to interpret the requirements of each standard:

- ISO 9001:2008 - ISO 9000 Introduction and Support Package: Guidance on the Documentation Requirements of ISO 9001:2008 ISO/TC 176/SC 2/N 525R2 (ISO-Quality 2010)
- ISO 14001:2004 - Generic ISO 14001 EMS Templates (ISO 14001 : 2004 version) User Manual (EPD HK 2005)
- OSHAS 18001:2007 - Guide to implementing a Health & Safety Management System (NQA 2013)
- SA8000:2008 - SOCIAL ACCOUNTABILITY 8000 3rd issue (IISD-SA 2013)
- ISO 26000:2010 - Guidance on social responsibility 1st edition (ISO-SR 2010)
- Cefic Responsible Care ® Management System – Responsible Care Management Framework and Guidance on Use (CEFIC 2012)

As a result of the cross-referencing, table 8 outlines a summary of the most important gaps for each management system.

Table 8 – Description of most significant gaps in management systems and industry initiatives versus UN Global Compact Tool

System	Summary of Most Significant Gaps
ISO 9001:2008	External Communication is mostly customer oriented. Community development is not included. Does not address Emergency Response. Lacks focus on energy consumption and green house gas emissions. Does not cover most of the Social pillar aspects related to labor, human rights and ethics.
ISO 14001:2004	Does not cover most of the Social pillar aspects related to labor, human rights and ethics.
OSHAS 18001:2007	Despite health and safety aspects being well covered by this standard, does not cover other elements of the Social pillar aspects related to labor rights, human rights and ethics. Poor coverage of the environmental pillar.
SA8000:2008	Lacks reference to complaint management. Covers very little of the Environmental pillar. Does not cover privacy, community engagement and Product Stewardship of the Social pillar.
ISO 26000:2010	Does not cover air emissions, labeling of hazardous chemicals and export control of regulated chemicals.
Cefic Responsible Care® Management	Despite health and safety aspects being well covered by this standard, does not have other elements of the Social pillar such as aspects related to labor rights, human rights and ethics.

Table 9 summarizes the number of gaps identified for each standard or industry initiative, as well as combinations between them. The standard/initiative that provides most coverage to the items included in the United Nations Global Compact Self Assessment Tool is ISO26000. At this point it is pertinent to recall that this standard is intended for guidance purposes therefore companies with an interest in certification of their management systems would have to certify themselves against one of other standards and use the guidance from ISO26000 to incorporate Sustainability into their management system. Any of the standards reviewed in this dissertation, supplemented by ISO26000 guidance provide good incorporation of Sustainability. Companies that have implemented the Cefic Responsible Care Management System ® should obtain the best coverage from a single system, although as summarized in table 8, significant gaps on the Social Pillar would remain. However, a company with Human Resource Policies that meet European standards would cover a significant portion of these social gaps. Responsible Care ® does however provide a very good coverage of Health, Safety, Environmental, Product Stewardship and Security aspects, which are pertinent to chemical industry, if the supporting codes and guidance are used. The study also revealed that implementing more than two systems may not be of benefit unless the company desires or requires certification. Of course, best coverage of environmental aspects is obtained through certified ISO14001 or EMAS management system, best Occupational Health and Safety by OSHAS 18001 and so on. But this does not necessarily mean that a company needs to fully implement all of the systems to achieve a high level of best practices in Sustainability.

The UN Global Compact Assessment Tool does not cover well the economic pillar. However, most companies already have good financial processes and tools and if they do not it is very unlikely that their focus would be on the other two Sustainability Pillars.

Table 9 – Combinations of Standards/Initiatives with Gap Count from Cross-Reference with United Nations Global Compact Tool

Single (#Gaps)	Double (#Gaps)	Triple (#Gaps)	Quadruple (#Gaps)	Quintuple (#Gaps)	Sextuple (#Gaps)
Q (156)	Q-E (130)	Q-E-OHS (101)	Q-E-OHS-RC (83)	Q-E-OHS-RC-S1 (5)	Q-E-OHS-RC-S1-S2 (5)
E (130)	Q-OHS (154)	Q-E-RC (84)	Q-E-OHS-S1 (9)	Q-E-OHS-RC-S2 (13)	
OHS (154)	Q-RC (86)	Q-E-S1 (9)	Q-E-OHS-S2 (23)	Q-E-OHS-S1-S2 (9)	
RC (87)	Q-S1 (13)	Q-E-S2 (23)	Q-E-RC-S1 (5)	Q-E-RC-S1-S2 (5)	
S1 (13)	Q-S2 (42)	Q-OHS-RC (85)	Q-E-RC-S2 (13)	Q-OHS-RC-S1-S2 (5)	
S2 (90)	E-OHS (110)	Q-OHS-S1 (9)	Q-E-S1-S2 (9)	E-OHS-RC-S1-S2 (5)	
	E-RC (86)	Q-OHS-S2 (33)	Q-OHS-RC-S1 (5)		
	E-S1 (9)	Q-RC-S1 (5)	Q-OHS-RC-S2 (15)		
	E-S2 (26)	Q-RC-S2 (15)	Q-OHS-S1-S2 (9)		
	OHS-RC (86)	Q-S1-S2 (9)	Q-RC-S1-S2 (5)		
	OHS-S1 (9)	E-OHS-RC (84)	E-OHS-RC-S1 (5)		
	OHS-S2 (68)	E-OHS-S1 (9)	E-OHS-RC-S2 (14)		
	RC-S1 (5)	E-OHS-S2 (26)	E-OHS-S1-S2 (9)		
	RC-S2 (16)	E-RC-S1 (5)	E-RC-S1-S2 (5)		
	S1-S2 (13)	E-RC-S2 (14)	OHS-RC-S1-S2 (5)		
		E-S1-S2 (9)			
		OHS-RC-S1 (5)			
		OHS-RC-S2 (16)			
		OHS-S1-S2 (9)			
		RC-S1-S2 (5)			

Legend: Q=ISO9001:2008 ; E=ISO14001:2004; OHS=OSHAS18001:2007; RC=Cefic Responsible Care® ; S1= ISO26000:2010 ; S2=SA8000:2008

CHAPTER 5 - ADVANCEMENT OF SOLUTIONS AND ADAPTATION OF TOOLS FOR INCORPORATION OF SUSTAINABILITY

5.1. Introduction

This chapter discusses and suggests possible “playbooks” to incorporate Sustainability into chemical companies. For smaller companies or those that are starting their transformation, a “starter” level playbook is suggested. For large companies or for those that want to meet current best practices, an “advanced” playbook is presented. The Global Compact Assessment tool was adapted to become a sustainability playbook and can be used in both levels. It helps to identify opportunities and gives guidance on actions to be implemented in a continuous improvement strategy.

5.2. Adaptation of the Global Compact Assessment Tool to a “Sustainability Playbook”

As the cross-referencing and interpretations between the management systems and industry initiatives listed in table 8 were being performed, the gaps were recorded in the Global Compact Assessment Tool, tagged with the match codes (C, CbC, G and PG) described previously and specific comments were recorded for every assessment point. Where there is a gap, the comment is in the form of a recommendation on how to close the gap and where there is no gap the comment refers to the section providing coverage. Five additional items were added to original tool to complete some missing aspects, all in the Human Rights section and mostly related to extending the original concepts to suppliers and business partners. A section to capture the management standards under which the organization is certified was also added. These supplemental features that were added to the original tool literally enable the user to compare their existing management system with the criteria of the tool and get an output that lists the gaps and suggested actions – simply by the click of a button after introducing information about their certifications. Figure 29 presents a sample of the cross-referencing performed, showing two questions, the management systems, match codes and recommendations. Additionally, the user can also compare combinations of different management systems and get an integrated management system gap assessment or determine which combination best fits their needs - full information on the tool in Attachment 4 - UN Global Compact Assessment Tool⁺.

Question	Assessment of risk, opportunity and impact	Q Ref	Management System	Match Code	Comment
MA.2	Does the company identify and assess the risk, opportunity and impact of its operations on issues covered by the Global Compact principles?				
Indicator		Q Ref	Management System	Match Code	Comment
a	The company takes an integrated approach to identifying and assessing risk, opportunity and impact, taking into account: human rights; occupational health and safety; labour rights; environmental and anti-corruption issues.	MA.2a	ISO 9001:2008	G	Add a risk assessment section to cover env, OHS, labor/human rights and anti-corruption
		MA.2a	ISO 14001:2004	CbC	expand 4.3.1 to include OHS, labor/human rights and anti-corruption
		MA.2a	OSHAS 18001:2007	CbC	expand 4.3.1 to include env labor/human rights and anti-corruption
		MA.2a	SA8000:2008	CbC	expand 3 to include env aspects
		MA.2a	ISO 26000:2010	C	covered 6.3.4 + 6.4.6.2 + 6.5.2.
		MA.2a	Cefic RC Management	CbC	expand 3.3.3 + 3.3.2 + 3.3.5 to cover anti-corruption and labor/human rights.
b	The company has processes in place to ensure periodic identification and assessment of the risk, opportunity and impact of its business operations and activities, based on a review of sound data and a deep understanding of emerging trends.	MA.2b	ISO 9001:2008	G	Add a risk assessment section to cover env, OHS, labor/human rights and anti-corruption. Include emerging trends.
		MA.2b	ISO 14001:2004	PG	expand 4.3.1 & 4.3.2 to include emerging trends in general
		MA.2b	OSHAS 18001:2007	PG	expand 4.3.1 & 4.3.2 to include emerging trends in general
		MA.2b	SA8000:2008	PG	expand 3 to include env aspects and also emerging trends in general
		MA.2b	ISO 26000:2010	PG	add coverage of emerging trends to all sections 6.3, 6.4 and 6.5 where risk identification is covered
		MA.2b	Cefic RC Management	PG	add emerging trends to 3.3.3. and 3.3.2 and 3.3.5.

Figure 29 – Example of UN Global Compact Assessment Tool+

This extensive exercise created a database that was augmented with Visual Basic code to automate the extraction of specific and precise actionable items. The user simply specifies the implemented management system(s) and by doing so instantly completes a Global Compact Assessment and is taken to an output that specifies a list of actions to meet the specifications this tool. While taking those actions, they are effectively incorporating Sustainability into their *modus operandi*. Simple, objective, quick and straight to the point - a much needed feature for SME. In order to distinguish the original tool from the tool with these additions, the following descriptor will be used: “UN Global Compact Assessment Tool⁺”

5.3. Get Started Playbook for Incorporation of Sustainability for SME and Beginners

The first and most important step to a successful incorporation of Sustainability into the *modus operandi* of a SME is realizing the special characteristics that these smaller organizations have. As discussed previously, SME need to be given well defined actions, that can be directly implemented (without having to search and find information that do not compete too much with all the other responsibilities the owners or leaders accumulate), that provide direction and would not require too much expertise in the matters of Sustainability. SME need “drop-in” solutions.

The research and information gathered in this dissertation suggest that when there is a management system in place (based on one of the standards referenced previously), that system would allow coverage by default to a substantial number of Sustainability aspects. Management systems are a good head start to the incorporation of Sustainability into a

company's *modus operandi*. Operating to meet the principals of Sustainability requires a certain structure and discipline, the same type of discipline that management systems entail. It is therefore obvious that the first step is to implement at least one standard to put in place a basic management structure. According to the American Society for Quality, "ISO 9001 has become the most successful standard in the history of ISO (International Organization for Standardization). More than 1,000,000 organizations around the world have a quality management system that is certified as meeting the requirements of ISO 9001. The popularity of the ISO 9000 series has also paved the way for other management system standards such as ISO14000 and ISO26000". This path has proven to be very successful and there are ample amount of services available to SME to aid them in the implementation of these management systems.

Applying for certification ensures proper implementation and is the most complete pathway, but it is not absolutely required as long as the implementation is done as if it were intended to pass in a certification audit. It is likely that most SME will not have time nor resources to deal with multiple systems, therefore if a quality management system is not required by their customers, the data collect in this dissertation would suggest that the Responsible Care Management System ® is the best single system for a SME. While it is not the option with less gaps, it fits well the needs of a chemical company that is starting its Sustainability journey.

The next step requires a basic understanding of Sustainability and Life Cycle thinking in order for the SME to maximize the benefit from the Sustainability "investment". It is recommended that the SME use the guide "Sustainability of products. What it's all about" and the "Guide to Corporate Social Responsibility for One-Person Enterprises" (WKO-Austria 2010). The first guide will give a perspective on life cycle thinking and can enhance its introduction in the SME. The second guide is short and objectively describes the possible immediate and long-term benefits and is a good initiator to the identification of the SMEs stakeholders, desired image and reputation, identification of impacts and goal setting. Following this guide will result in a simple yet important interim step toward adding a Sustainability flavor to the SME's *modus operandi*.

Finally, use the Global Compact Assessment Tool⁺ to make further incorporation of Sustainability in the SME's *modus operandi*.

Table 10 – Playbook for starting the incorporation of Sustainability into the *modus operandi* of an enterprise

Step	Simplified Description	Time	Materials
1	Implement one of the following management system standards in accordance with the SME needs: <ul style="list-style-type: none"> • ISO 9001:2008 • ISO 14001:2004 • OSHAS 18001:2007 • SA8000:2008 • ISO 26000:2010 • Cefic Responsible Care ® Management 	As much as the SME requires. Normally within a yearly exercise	ISO Standards SA8000:2008 OSHAS 18001:20007 All standards BSI
2	Review the guides “Sustainability of products. What it’s all about” and start introducing life cycle thinking	One calendar year	Cefic: Sustainability of Products. What's it all about
3	Apply the “Guide to Corporate Social Responsibility for One-Person Enterprises”	One calendar year	CSR OPE
4	Perform a self assessment using Global Compact Assessment Tool ⁺ and implement the actions recommended by the tool	Continuous improvement	Request form ¹⁷

5.4. Advanced Playbook for Incorporation of State of the Art Sustainability Practices

The user that opts to implement advanced Sustainability practices is expected to meet the guidance in the get started playbook and is expected to be ready to put in the effort to

¹⁷ The Global Compact Assessment Tool+ is not publically available at the date of publication of this report. You must contact the intellectual property owners and request a copy:
<http://www.globalcompactselfassessment.org/aboutthistool/contactus/>

take their organization to the next level. As described in the state of the art chapter, an integrated management system provides the tools to improve Sustainability and requires changes in the organization resulting in a transition to life cycle thinking. The introduction of life cycle concepts is the first and most important objective for a company that desires to be a state of the art enterprise in matters of Sustainability. The scope of an integrated management system will include all relevant internal and external stakeholders and therefore push the organization's work processes and systems to holistically cover quality, health, safety, environment, security, human resource (labor and human rights), finance, marketing and community relations, as well as regulatory compliance. Figure 30 outlines a schematic that provides the "big picture" of what is to be achieved with an integrated management system (Asif, et al. 2011). As illustrated in the box that contains the management systems (MS), the number of management systems needed depends on the nature of the activities of the chemical company and is normally directly related to the risk of the manufacturing and distribution operations or end uses of the product being place on the market. This dissertation has identified in table 9 the possible combinations and how they fit against the UN Global Compact Assessment Tool. The deciding factor for this advanced stage should be what level of robustness is needed to cover the enterprise's specific risks. For example, an enterprise with high risk in employee health and safety should implement OSHAS 18001 to ensure their system is robust in this aspect. Implementation does not necessarily imply certification, but the certification is an independent validation that the respective standard is adequately implemented. Alternatively, the organization can choose to use only sections of the standard that are specific (health and safety in this example) and use with adaptation the common management sections such as communication, documentation, etc. from their existing certified management system.

The next step is effectively introducing life cycle thinking. A good primer for companies initiating this **transformation** is the Cefic publication "Sustainability of products. What it's all about", as mentioned in the Get Started Playbook, and "Making sustainable consumption and production a reality" (European Commission-ILCD2 2010). The life cycle approach requires a holistic view requiring insight and information from life cycle stages in the control of other stakeholders. Trade associations have been conducting life cycle assessments on behalf of members thus distributing the effort and ensuring proper methodology is followed. Joining a relevant trade association that is active in life cycle assessment is a good strategy to learning the concept of life cycle thinking. An example of what these trade associations can deliver are abundant, such as PU Europe¹⁸, representing foam producers, raw material suppliers and component manufacturers from eleven EU Member States, that has produced several life cycle and sustainability reports on polyurethane insulation. If no relevant trade

¹⁸ PU Europe Sustainability (<http://www.pu-europe.eu/site/index.php?id=1849>)

associations exist, then it is recommended to seek an external experienced service or establish partnerships with a local university that teaches life cycle assessment.

Finally, use the Global Compact Assessment Tool⁺ to make further incorporation of Sustainability in the chemical industry SME's *modus operandi*.

Table 11 – Playbook for advanced incorporation Sustainability practices into the *modus operandi* of an enterprise

Step	Simplified Description	Time	Materials
1	Implement an integrated management system that best fits the organizations activities	Normally within a yearly exercise	NSAI guidelines for ISO 9001:2008-ISO 14001:2004 - OHSAS 18001:2007.
2	Review the guide “Making sustainable consumption and production a reality” and consolidate the introduction of the life cycle culture.	One calendar year	Making sustainable consumption and production a reality
3	Join a trade association that conducts life cycle assessments relevant to your business or procure external life cycle assessment service or establish partnership with local university	Concurrent with step 2	Sedex Advanced LCA materials: UNEP LCA Life Cycle Data System (ILCD) Handbook - General guide for Life Cycle Assessment
4	Consolidate Corporate Social Responsibility by applying the ISO 26000 guidance		ISO 26000
5	Perform a self assessment using Global Compact Assessment Tool ⁺ and implement the actions recommended by the tool	Continuous improvement	Request form ¹⁹

¹⁹ The Global Compact Assessment Tool is not publically available at the date of publication of this report. You must contact the intellectual property owners and request a copy.

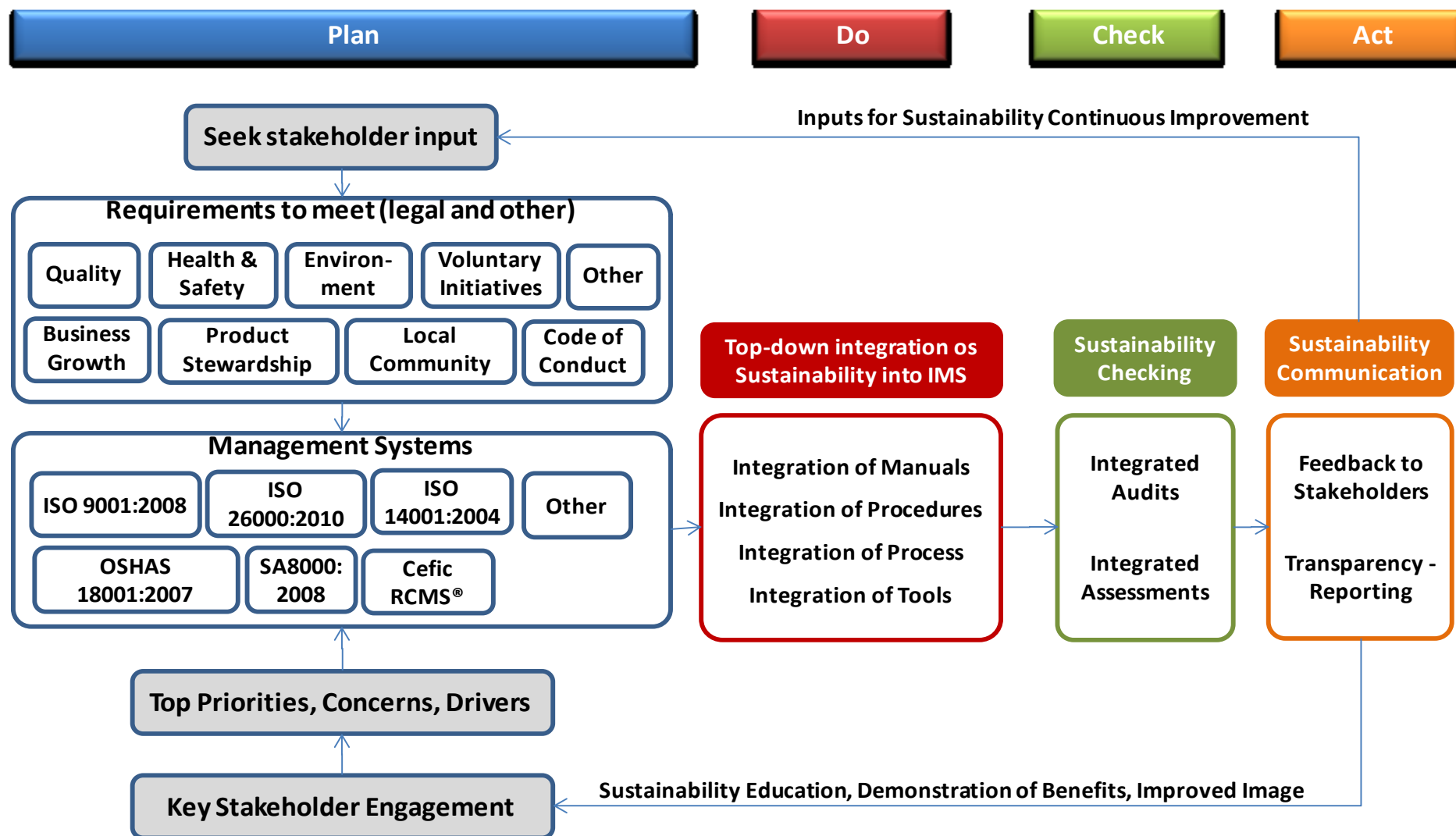


Figure 30 – Model for the Incorporation of Sustainability into Company *Modus Operandi* adapted from (Asif, et al. 2011)

CHAPTER 6 – CONCLUSIONS AND SUGGESTIONS FOR FUTURE WORK

This chapter summarizes the conclusions from the studies conducted to answer the hypotheses proposed for this dissertation. The research objectives will also be reviewed and what contributions this research has made. Finally suggestions for future work will be proposed.

6.1. Conclusions for the Hypothesis proposed

The first hypothesis proposed for this dissertation questioned the need for a unique or discrete approach from other management systems (quality, environmental, etc.) that would enable the incorporation of Sustainability in the *modus operandi* of a company. Using the UN Global Compact Assessment Tool as a referencing basis, the most commonly used management system standards were reviewed to identify actions necessary to achieve a better fit with Sustainability best practices, thus bridging the gap between the respective standard and this tool. The cross-referencing information was documented within the original UN tool (with permission of the owners of the intellectual property) and renamed as Global Compact Assessment Tool⁺. This research identified that although the existing management systems in use for decades have varying degrees of fit to the UN Global Compact Assessment Tool, they all contribute with a basic management structure and operating discipline that is much needed to advance Sustainability practices. Therefore the conclusions is that if an organization follows the recommendations in the Global Compact Assessment Tool⁺ there would be no need for a unique or discrete approach to incorporate Sustainability. An inclusive and integrated path which is both an effective and efficient solution is the recommended approach.

The second hypothesis questioned the need for a dedicated international standard for a Sustainability Management System. Despite the great deal of consistency in the different sources of state of the art for Sustainability practices, a globally recognized set of requirements would help create unquestionable consistency, but these requirements do not have to be in the form of a specific and separate standard as described above. In fact, the incorporation of certain elements in existing standards would most likely achieve the objective of more incorporation of Sustainability and perhaps be better received as it benefits from a continuous improvement “flavor”, rather than being seen as one more “new thing to do”. This is particularly true when SME are the target, where economic and human resources are limited.

The third hypothesis asked if there was a need to regulate Sustainability and therefore use an adherence mechanism to advance Sustainability. The quantitative survey conducted through APEQ (Associação Portuguesa das Empresas Químicas is a member of CIP – Federation of Portuguese Enterprise and CEFIC - European Chemical Industry Council) revealed that regulations are not frequently considered one of the top three driving factors of Sustainability, for the majority of large and small/medium APEQ member companies. Also regulatory compliance is not frequently seen as one of the top three benefits by the majority of the participating APEQ member companies.. While the data is limited to a specific group of chemical companies and not reflective of the whole Portuguese chemical industry (although meaningful according to their annual turnover), the evidence points towards regulatory compliance not being one of the main drivers of companies that invest in advancing their Sustainability practices, which is consistent with the SAM-KPMG 2012 Sustainability Year Book for the chemical sector. Therefore the conclusion is that an adherence mechanism will not be a differentiating factor in the advancement of sustainability practices for companies in the chemical sector that are already associated with trade groups or associations that promote Sustainability or have the desire to be in the forefront of Sustainability. This conclusion can not be extended to companies that are not members of trade groups or associations with strong Sustainability principles or lack the self motivation to improve their Sustainability practices. The survey also identified that the implementation and importance that the APEQ member companies give to “Life Cycle Assessment”, “Renewable feedstocks or raw materials” and “Product redesign to improve sustainability” have potential to improve and that APEQ has the opportunity to play a very important role in highlighting this fact to their member companies and offering information and training.

The fourth hypothesis questioned the need for a Sustainability Steering Team to accelerate the incorporation of Sustainability into a company's *modus operandi*. The same quantitative survey described above revealed that collectively APEQ member companies do not frequently consider Sustainability Advisory Board as being one of the top 3 most influential stakeholders . Although a statistical difference could not be proven, large enterprise do tend to indicate some influence from this stakeholder group. Besides this a literature review identified that smaller company owner-managers have multiple responsibilities and may not develop the expertise needed for incorporation of Sustainability in their management system. These smaller organizations are intuitive and informal in the practice of corporate social responsibility. However based on the quantitative study, senior leaders are influential stakeholders for both large and small/medium enterprise in matters of Sustainability.

The last hypotheses questioned if there could be one single way of incorporating Sustainability, suitable for both large corporations as well as small and medium enterprise. The research revealed credible references that confirm that small organizations need to be approached differently in order to be successful. Smaller organizations tend to focus on a set of specific activities and to address immediate operational concerns. They lack time to devote to view things with a “wider” lens - beyond the immediate opportunities. They have limited time to search for information but when provided direct and specific guidance, they implement. Therefore the conclusion is that “one size does not fit all”. This finding justifies the need for different levels of “Sustainability Playbooks.

6.2. Conclusions for the Research Objectives and Contributions from this Research

The first objective was to review relevant existing management systems and chemical industry initiatives such as Responsible Care ® and identify their synergies, overlaps and gaps from a Sustainability perspective. This objective was fully achieved by cross-referencing standards that theses management systems meet with the UN Global Compact Assessment Tool and extended to 63 combinations of management systems.

The second objective was to map the barriers to incorporation of Sustainability through a trade association (APEQ) survey and company interviews. This objective was achieved with the trade association survey (quantitative method) coupled with literature research to validate the finding with other sources and additionally research on SME to compensate companies' low willingness to participate in the interviews (qualitative method). Collectively the APEQ member companies participating in the survey that have a Sustainability Plan responded that “Market not willing to pay extra for ‘greener’ products” is the biggest barrier to developing and implementing sustainable strategies and practices. Complexity is the second most significant barrier, closely followed by low return on investment. This is consistent with the “UN Global Compact-Accenture CEO Study 2010” which reports that complexity in the implementation as the main barrier (note the two studies are not directly comparable as the Accenture study encompasses more than the chemical industry). Both large and small/medium APEQ member companies see “Market not willing to pay extra for ‘greener’ products” as one of the main barriers. APEQ large enterprise also indicate “Complexity of implementation” and “low return on investment” as the most significant barriers while small/medium respond it is “difficult to predict customer sustainability needs”. Advancement of product-based instruments founded on life cycle thinking, such as the Integrated Product Policy (IPP) from the European Union, could stimulate Sustainability across the value chain and therefore help reduce these barriers.

The third and last objective was to formulate recommendations in order to facilitate the effective execution of Sustainability, including a Sustainability Playbook that outlines a model to incorporate Sustainability within existing management systems. This objective was achieved through the addition of management system cross-reference and gap closure suggestions to the UN Global Compact Assessment Tool . Additionally two levels of playbook guidance were provided: a “starter” playbook for small organizations or those that are starting their path to the incorporation of Sustainability and an “advanced” playbook for large organizations that have more knowledge, resources or simply for those that want to achieve an advanced level of Sustainability practices.

The research conducted in this dissertation established a bridge between existing management systems based on international standards, which represent the current *modus operandi* of chemical companies, and recognized reference in Sustainability, the UN Global Compact. The UN Global Compact Assessment Tool ⁺ enables a Global Compact Assessment and can deliver as outputs a comparison between management system/combinations of management systems taking into account the principles of UN Global Compact and/or a list of actions to be implemented to meet the specifications presented in UN Global Compact, in a continuous improvement perspective closing gaps in existing management system/combinations of management systems. When companies decide to implement those actions, they are effectively incorporating Sustainability into their *modus operandi*. This approach effectively delivered a pathway forward for enterprises that wish to incorporate more Sustainability into their existing management systems, thus adopting a continuous improvement strategy rather than then implementation of another system that would probably be redundant and with many overlaps. Although all possibilities are explored and presented in order to companies to chose the best solution for them.

6.3. Suggested Future Work

The cross-referencing of the standards against the UN Global Compact Assessment should be reviewed by more individuals, preferably those with experience in auditing implementation of these standards, to validate the interpretations made in this dissertation. This thoroughly reviewed version should then be piloted in large and smaller enterprises to validate its effectiveness in helping to incorporate sustainability into existing management systems. This cross-referencing exercise could be done against the Global Reporting Initiative to bridge the standards and the Global Compact with that initiative.

Also, the International Standards Organization should be approached with the idea of adding requirements to the standards to introduce more principals of Sustainability where feasible without deviating from the original focus to maintain the intent of the standard to enhance the incorporation of Sustainability principles.

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Attachments

Attachment 1 - English version of questions and response options

1. Does your company have a structured plan, process or roadmap that assists it in becoming sustainable in an environmentally, economically and socially responsible manner?

- Yes and all 3 underlined elements are included
- Partially, one of the underlined elements is missing
- No, a sustainability plan does not exist

2. a. Only for companies that answered NO to question 1 - otherwise pls go to 2b
If you were provided with a package that would help your company incorporate Sustainability into your existing management system(s), would you be willing to implement Sustainability at your company?

- Yes, within the next calendar year
- Yes, within the next 2 years
- Yes, but not within the next 2 years
- No

2 b. Please characterize how your company publicly commits to sustainability by rating the following options (Strongly agree, Agree, Disagree, Strongly Disagree):

- My company does NOT commit publicly
- My company includes a specific reference in the Vision Statement
- My company includes a specific reference in the Mission Statement
- My company includes a specific reference in the Corporate Strategy
- My company includes a specific reference in the Corporate Values
- My company includes a specific reference in Corporate Strategic Themes
- My company has Sustainability Metrics
- My company issues a Sustainability Report
- Other

Chart legend:

i- My company does NOT commit publicly ; ii- My company includes a specific reference in the Vision Statement ; iii- My company includes a specific reference in the Mission Statement ; iv- My company includes a specific reference in the Corporate Strategy ; v- My company includes a specific reference in the Corporate Values ; vi- My company includes a specific reference in Corporate Strategic Themes ; vii- My company has Sustainability Metrics ; viii- My company issues a Sustainability Report

3. Please characterize how your company makes the sustainability plan, process or roadmap available to the public by rating the following options (Strongly agree, Agree, Disagree, Strongly Disagree):

- Does NOT make available to the public
- My company uses a Internet web site
- My company uses brochures/flyers/posters
- My company uses a Community Panel/Outreach Program
- My company uses Openhouse initiatives
- My company uses Social Media (Facebook, Twitter, Youtube)
- Other

Chart Legend

i- Does NOT make available to the public ; ii - My company uses a Internet web site ; iii- My company uses brochures/flyers/posters ; iv - My company uses a Community Panel/Outreach Program ; v- My company uses Open house initiatives ; vi- My company uses Social Media (Facebook, Twitter, Youtube)

4. What is the level of implementation of the following sustainability initiatives at your company (Not applicable, Not implemented, Planning to Implement, Implementing, Implemented)?

- Carbon foot printing
- Corporate/company strategic plans including sustainability goals
- Development of sustainability metrics
- Energy Use Reduction
- Engagement of customers or community/community panels
- Fleet upgrades to reduce energy use
- Packaging redesign to reduce material use
- Product life cycle analysis (similar to ISO 14040)

- Product redesign to improve sustainability
- Waste Reduction program (recycling, reuse, reduction)
- Use of sustainability criteria for purchasing decisions
- Water Conservation
- Renewable feedstocks or raw materials
- Major Accident Prevention/Process Safety
- Employee Health and Safety / well-being
- Diversity, Inclusion & Equal Opportunity
- Sustainability Report
- Other

Chart Legend

i-Carbon foot printing; ii- Corporate/company strategic plans including sustainability goals; iii- Development of sustainability metrics; iv- Energy efficiency/Energy specific consumption (MJ/t product); v-Engagement of customers or community/community panels; vi - Fleet upgrades to reduce energy use; vii - Packaging redesign to reduce material use; viii - Product life cycle analysis (similar to ISO 14040); ix - Product redesign to improve sustainability, x - Waste Reduction program (recycling, reuse, reduction); xi - Sustainability Report; xii - Use of sustainability criteria for purchasing decisions; xiii- Water Conservation; xiv - Renewable feedstocks or raw materials; xv - Major Accident Prevention/Process Safety; xvi - Employee Health and Safety / well-being; xvii-- Diversity, Inclusion & Equal Opportunity;

5. What are the 5 most important sustainability initiatives for your company?

- Carbon foot printing
- Corporate/company strategic plans including sustainability goals
- Development of sustainability metrics
- Diversity, Inclusion & Equal Opportunity
- Employee Health and Safety / well-being
- Energy Use Reduction
- Engagement of customers or community/community panels
- Environmental Management System (ISO14001 or equivalent)
- Fleet upgrades to reduce energy use
- Major Accident Prevention/Process Safety
- Occupational health and safety management systems (OSHAS 18001 or equivalent)

- Packaging redesign to reduce material use
- Product life cycle analysis (similar to ISO 14040)
- Product redesign to improve sustainability
- Renewable feedstocks or raw materials
- Social Accountability (SA 8000 or equivalent)
- Supplier/3rd party qualification and selection
- Sustainability Report
- Use of sustainability criteria for purchasing decisions
- Waste Reduction program (recycling, reuse, reduction)
- Water Conservation
- Other

Chart Legend

i-Carbon foot printing; ii- Corporate/company strategic plans including sustainability goals; iii- Development of sustainability metrics; iv- Energy efficiency/Energy specific consumption (MJ/t product); v-Engagement of customers or community; vi - Environmental Management System (ISO14001 or equivalent); vii - Occupational health and safety management systems (OSHAS 18001 or equivalent); viii - Social Accountability (SA 8000 or equivalent); ix - Fleet upgrades to reduce energy use; x - Packaging redesign to reduce material use; xi - Product life cycle analysis (similar to ISO 14040); xii - Product redesign to improve sustainability; xiii - Waste Reduction program (recycling, reuse, reduction); xiv - Sustainability Report; xv - Use of sustainability criteria for purchasing decisions; xvi- Water Conservation; xvii - Renewable feedstocks or raw materials; xviii - Major Accident Prevention/Process Safety; xix - Employee Health and Safety / well-being; xx-- Diversity, Inclusion & Equal Opportunity; xxi - Supplier/3rd party qualification and selection;

6. Please choose the answer that best describes your company's requirements for suppliers and/or service providers

- ISO 9001 or equivalent is required
- ISO 14001 or equivalent is required
- OSHAS 18001 or equivalent is required
- SA 8000 or equivalent is required
- ISO 9001 & 14001 or equivalent are required
- All except SA 8000 or equivalent are required
- These types of Certifications are not required but valued during selection

- These types of Certifications are not valued during selection
- Other

7. What are the top 3 driving factors behind your organization's initiatives?

- Community concern
- Contributing to Millennium Development Goals
- Corporate/company image/brand reputation
- Corporate/company values
- Cost reduction/efficiency improvement
- Customer requirements
- Employee interest
- End-consumer concerns/ public pressure
- Government initiatives/regulatory compliance
- Investors
- Risk Management
- Supplier requirements
- Other

Chart Legend

i- Corporate/company image/brand reputation; ii - Corporate/company values; iii - Cost reduction/efficiency improvement; iv - Employee interest; v - End-consumer concerns/ public pressure; vi - Government initiatives/regulatory compliance; vii – Investors; viii - Risk Management; ix - Supplier requirements, x - Customer requirements; xi - Contributing to Millennium Development Goals

1. What are the 3 most influential stakeholders on your company's sustainability decisions?

- Business Partners
- Competitors
- Customers
- Employees
- Government/Regulators
- Investors/shareholders
- Line Leaders
- NGO's

- Senior Leaders
- Suppliers
- Sustainability Advisory Board
- Trade groups
- Unions/Works Councils
- Other

Chart Legend

i- Sustainability Advisory Board; ii- Other senior leaders; iii- Line Leaders; iv- Employees; v- Clients; vi- Suppliers; vii- Business Partners ; viii- Competitors ; ix- Government/Regulators; x- Investors/shareholders; i- NGO's; xii- Trade Associations; xiii - Unions/Works Councils; xiv Other

8. What are the 3 most significant barriers that your company is facing in developing and implementing sustainable strategies and practices?

- Complexity of implementation
- Difficult to predict customer sust. needs
- Funding
- Lack of coordination in initiatives (regulatory, incentives, governmental purchasing programs, etc.)
- Lack of engagement from stakeholders
- Lack of information and knowledge (internal)
- Lack of staff
- Low return on investment
- Market not willing to pay extra for "greener" products
- No market demand due to lack of knowledge from clients/consumers
- Not considered a priority within your company
- Technological Limitations
- Other

Chart Legend

i – Funding; ii- Complexity of implementation; iii - Difficult to predict customer sust. needs; iv - Low return on investment; v - Lack of information and knowledge (internal); vi

- Lack of staff; vii - No market demand due to lack of knowledge from clients/consumers; viii - Market not willing to pay extra for "greener" products; ix - Lack of coordination in initiatives (regulatory, incentives, governmental purchasing programs, etc.); x - Not considered a priority within your company; xi - Lack of engagement from stakeholders, xii - Technological Limitations

9. What are the 3 most significant benefits for your company from addressing sustainability?

- Attract and retain talent
- Improve Regulatory Compliance
- Improved reputation
- Increase in innovation
- Increased profitability
- Increased competitive advantage
- Reduced cost from efficiency gains
- Reduced Risk
- Other

Chart Legend

i-Attract and retain talent; ii- Improve Regulatory Compliance; iii- Improved reputation; iv- Increase in innovation ; v- Increased profitability; vi- Increased competitive advantage; vii- Reduced cost from efficiency gains; viii- Reduced Risk

10. Does your company's training program include sustainability related education/training?

- a. Yes, for all employees
- b. Yes, but only for certain roles within my organization
- c. No

11. Has your company formally assigned a sustainability role to an employee?

- a. Yes, full time dedicated to sustainability
- b. Yes, 50% or more of a full time professional
- c. Yes, 26-49% of a full time professional
- d. Yes, but 11-25% of a full time professional
- e. Yes, but less than 10% of a full time professional
- f. No

Attachment 2

Relatório do Inquérito sobre Sustentabilidade dos Associados da APEQ

Belmiro Vigario

Outubro 2013

Por opção do autor este documento não segue o acordo ortográfico

RESUMO

Este relatório representa a opinião de uma amostra de empresas associadas da Associação Portuguesa de Empresas Químicas (APEQ) sobre o tema da Sustentabilidade. A opinião das empresas foi obtida por meio de um inquérito distribuído por e-mail em Janeiro de 2013. Este foi o primeiro inquérito de sustentabilidade efectuado pela APEQ pelo que estabelece a linha de base para futuros inquéritos que poderão medir a evolução em matéria de Sustentabilidade.

A APEQ é composta por 43 empresas pertencentes ao CAE Rev3 Divisões 20 e 21 mas predominam empresas da Divisão 20 - Fabricação de produtos químicos e de fibras sintéticas ou artificiais excepto produtos farmacêuticos. A distribuição nacional das empresas pelo CAE Rev3 Divisões 20 e 21 bem como a partição por tamanho difere muito da distribuição das empresas da APEQ pelo que não se pode inferir para o nível nacional as conclusões do inquérito APEQ.

Responderam 15 empresas associadas da APEQ, correspondendo a uma taxa de resposta de 35% que está dentro dos padrões típicos para inquéritos deste tipo. O inquérito continha 12 perguntas divididas em 5 grupos. O relatório mantém o anonimato das empresas e apresenta uma análise quantitativa descritiva para cada grupo de perguntas. Esta análise foi efectuada ao nível colectivo e complementada por uma análise comparativa qualitativa por tamanho da empresa. A análise que se segue deve ser entendida no contexto das empresas associadas da APEQ.

O grau de implementação dum plano estruturado, processo ou roteiro de sustentabilidade nas suas vertentes ambiental, económica e social deverá ser considerável (mais de metade) e as empresas que ainda não o implementaram estarão abertas a fazê-lo, se forem fornecidos guias de orientação que facilitem a incorporação da sustentabilidade no seu sistema de gestão existente.

O compromisso com a sustentabilidade das empresas que responderam ao inquérito é elevado. Há indícios de que são amplamente utilizadas as diversas formas de compromisso mais comuns, tais como menção da sustentabilidade na visão, missão, valores, temas estratégicos da empresa e utilização de métricas de sustentabilidade. Divulgam publicamente esse compromisso utilizando amplamente os canais de divulgação, tais como internet, brochuras, painéis comunitários e “dias portas abertas”. Utilizam pouco as “redes sociais” correndo o risco de não estar a chegar à camada mais jovem, os “opinion makers” do futuro.

As iniciativas de sustentabilidade com maior grau de implementação são as mesmas iniciativas que “tradicionalmente” tiveram enfoque no passado, tais como programas de resíduos, consumo/reutilização de água, prevenção de acidentes graves, higiene e

segurança no trabalho. As Grandes empresas tendem a dar mais importância a iniciativas relacionadas com eficiência energética e utilização eficiente da água bem como, planos estratégicos incluindo metas de sustentabilidade. As Pequenas, Médias e Micro Empresas (PME) implementam menos que as Grandes empresas a “utilização de critérios de sustentabilidade para compras” mas consideram esta iniciativa muito aplicável. A “diversidade, inclusão e igualdade de oportunidades” está muito implementada tanto nas Grandes empresas como nas PME associadas da APEQ que responderam ao inquérito, mas não está dentro das cinco iniciativas mais importantes. A Análise Ciclo de Vida é uma iniciativa com pouca implementação e não foi considerada uma iniciativa importante tanto pelas Grandes empresas como pelas PME (não foi considerada como uma das “top” cinco por nenhuma empresa). As Grandes empresas consideram medianamente aplicáveis as iniciativas “Matérias-primas provenientes de fontes renováveis” e “Redesenho do produto para melhorar a sustentabilidade”. As PME consideram pouco aplicável a iniciativa “matérias-primas provenientes de fontes renováveis” e medianamente aplicável o “redesenho do produto para melhorar a sustentabilidade”. Considerando a actividade económica das empresas associadas da APEQ, a importância e oportunidades criadas pelos princípios de sustentabilidade subjacentes à aplicação do “redesenho do produto para melhorar a sustentabilidade”, a razão deste entendimento pelas empresas associadas da APEQ deveria ser analisada para se perceber melhor porque consideram não aplicável esta iniciativa.

As empresas associadas da APEQ implementaram sistemas de certificação múltiplos (Qualidade, Ambiental, Higiene e Segurança) mas não exigem estas certificações aos seus fornecedores, no entanto, valorizam este tipo de certificações. Contudo, houve empresas PME que responderam não valorizar as certificações dos seus fornecedores.

A motivação para a sustentabilidade aparenta ter origem em forças motrizes internas, nomeadamente os “valores da empresa” e aspectos relacionados com a “redução de custos/melhorias na eficiência”. Os factores externos como “cumprimento legal” ou “consumidor/pressão pública” não parecem ser o factor motivador para a sustentabilidade. As PME são mais motivadas para a sustentabilidade pelos “requisitos dos clientes” do que as Grandes empresas. A “gestão de topo” é a parte interessada que exerce mais influência nas decisões em matéria de sustentabilidade, tanto para as Grandes empresas como para as PME. Os “líderes intermédios” e os “clientes” exercem mais influência sobre as decisões das PME em matéria de sustentabilidade do que nas Grandes empresas.

O facto do “mercado não aceitar pagar o acréscimo de custo por produtos mais ‘verdes’” é visto como a maior barreira à implementação tanto pelas Grandes empresas como por PME. A “complexidade da implementação” e o “baixo retorno do investimento” são vistos como barreiras com significado pelas Grandes empresas enquanto a “previsão das necessidades dos clientes” tem mais expressão para as PME.

A “redução de custos” e a “redução do risco” são vistos como benefícios muito importantes, especialmente para as Grandes empresas. As PME dão mais importância ao benefício da “vantagem competitiva” que as Grandes empresas.

As Grandes empresas tendem a dar formação de sustentabilidade a todos os empregados e a terem uma pessoa a tempo inteiro com papel formal dedicado à sustentabilidade. As PME tendem a dar formação de sustentabilidade a pessoal com certos papéis dentro da empresa e a terem uma pessoa dedicada à sustentabilidade apenas a meio tempo (tempo parcelar).

Recomenda-se uma iniciativa da APEQ dedicada ao tema “Análise Ciclo de Vida” no sentido de ajudar as empresas a entender melhor e a utilizar mais esta ferramenta. Sugere-se ainda que a APEQ promova mais a divulgação do compromisso com a sustentabilidade via canal das redes sociais. Haveria ainda interesse no entendimento da razão pela qual as empresas consideram o “Redesenho do produto para melhorar a sustentabilidade” e “matérias-primas provenientes de fontes renováveis” como não aplicável. Por fim sugere-se a realização de iniciativas que promovam o envolvimento de partes interessadas externas, como os clientes e o público no plano de sustentabilidade, para que as suas preocupações possam ser nele incorporadas. Uma maior sinergia entre a oferta e a procura pode levar à evolução do mercado no sentido de uma diminuição das barreiras à implementação da sustentabilidade.

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CAPÍTULO 1 – ENQUADRAMENTO DO INQUÉRITO

Em Maio de 2012, o Conselho Europeu da Indústria Química (CEFIC) publicou o primeiro relatório sobre a sustentabilidade da indústria química europeia: “The chemical industry in Europe: Towards Sustainability 2011/ 12 Report” (CEFIC 2013). Este relatório reconhece, de acordo com inquéritos conduzidos pelo CEFIC e pesquisas externas, que a opinião pública sobre a indústria química varia de país para país. A recolha de informação em 2013, sobre a forma como as empresas associadas da Associação Portuguesa de Empresas Químicas (APEQ) se posicionam em relação ao tema da sustentabilidade, é extremamente oportuna, dado que a falta de programas de sustentabilidade nas empresas, ou da sua divulgação, influenciará necessariamente todas as partes interessadas, incluindo a opinião pública portuguesa.

1.1. Sobre A APEQ

A APEQ- Associação Portuguesa das Empresas Químicas, conjuntamente com todas as suas congéneres europeias e em harmonia com as instituições de que é membro, nomeadamente a CIP - Confederação Empresarial de Portugal e o CEFIC - Conselho Europeu da Indústria Química, promove e estimula a iniciativa empresarial para a criação de riqueza e melhoria dos serviços prestados à comunidade, baseada numa economia de mercado que respeita o desenvolvimento harmonioso e sustentável da sua actividade, dando especial atenção aos aspectos socioeconómicos, saúde, segurança e ambientais das empresas associadas (APEQ 2013).

A APEQ tem como objectivo agrupar as empresas que exercem a actividade industrial e/ou comercial dos produtos definidos no âmbito das Divisões 20 e 21 da actual Classificação Portuguesa das Actividades Económicas, terceira revisão. Em 2012 a APEQ era composta por 43 associados que representaram um volume anual de negócios (VAN) de 3 222 milhões de € sendo distribuídos da seguinte forma¹:

- 41 da CAE rev3 Divisão 20 - Fabricação de Produtos Químicos e de Fibras Sintéticas ou Artificiais, excepto Produtos Farmacêuticos
- 2 da CAE ver 3 Div 21 Fabricação de produtos farmacêuticos de base e de preparações farmacêuticas (representa apenas 2.6% do VAN APEQ)

¹ Dados fornecidos pela APEQ

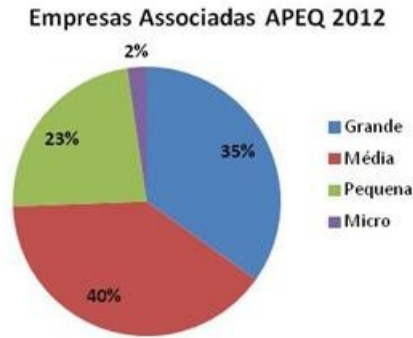


Figura 1 – Distribuição das empresas associadas da APEQ por tamanho² no ano de 2012

Assim, no contexto de um dos seus objectivos (nomeadamente promover o desenvolvimento harmónico e sustentável das suas actividades) e de uma das suas competências (nomeadamente estudos, recolha e divulgação de informação e estatísticas), esta associação aceitou participar num inquérito no âmbito duma dissertação de mestrado sobre o tema da sustentabilidade.

1.2. Objectivos do inquérito

O inquérito de sustentabilidade teve por objectivo recolher informação de todas as empresas associadas da APEQ de forma a diagnosticar o nível de implementação de programas de sustentabilidade. Pretendeu ainda caracterizar as empresas associadas da APEQ nos seguintes pontos de forma a identificar as suas tendências de sustentabilidade:

- A forma e visibilidade do compromisso com a sustentabilidade
- As áreas ou temas que compõem o seu programa de sustentabilidade
- As iniciativas de sustentabilidade implementadas
- As iniciativas de sustentabilidade mais importantes
- As motivações para a implementação da sustentabilidade
- As partes interessadas (stakeholders) que mais influenciam as decisões em matéria de sustentabilidade
- As principais barreiras ao avanço da sustentabilidade na empresa
- Os principais benefícios para a empresa
- Os recursos humanos com um papel formal na área da sustentabilidade

O inquérito foi distribuído e as respostas foram recolhidas via e-mail pelo secretariado da APEQ, mantendo assim a confidencialidade da informação das empresas que responderam.

² Segundo critérios da recomendação da UE 2003/361/EC de 6 de Maio

Foram oferecidos dois formatos (folha de cálculo - principal; documento em texto – secundário).

1.3. Descrição do Inquérito

A identificação das empresas associadas da APEQ que responderam ao inquérito não é possível dado que um dos compromissos foi de manter o anonimato das mesmas. O inquérito foi composto por 12 perguntas (abreviadamente designadas pela letra P seguida do respectivo número e disponibilizadas no anexo C) que foram agrupadas em 5 grupos distintos visando obter a opinião sobre um ponto-chave, nomeadamente:

- Grupo 1 - Implementação da sustentabilidade (P1, P2a)
- Grupo 2 - Grau de compromisso com a sustentabilidade e visibilidade (P2b, P3)
- Grupo 3 - Caracterização das iniciativas de sustentabilidade (P4, P5, P6)
- Grupo 4 - Motivação, Influências, Barreiras e Benefícios (P7, P8, P9, P10)
- Grupo 5 – Conhecimento Interno (P11, P12)

Para cada pergunta comentam-se os dados, discutem-se os resultados e tiram-se conclusões ao nível da pergunta e do ponto-chave identificado para cada grupo de perguntas. Os resultados são discutidos a dois níveis:

- ao nível colectivo - todas as respostas das empresas associadas da APEQ independentemente do seu tamanho
- por tamanho da empresa – as empresas associadas da APEQ agrupadas por tamanho segundo os critérios da recomendação da UE 2003/361/EC de 6 de Maio (Grandes e Pequenas/Médias e Micro – PME)

1.4. Representatividade e comparações

1.4.1. Nível de Confiança e Intervalo de Confiança

“Os intervalos de confiança são usados para indicar a confiabilidade de uma estimativa. Uma técnica alternativa para estimar o valor de um parâmetro ϕ consiste em estender o conceito de limite do erro da estimativa e gerar um intervalo de valores prováveis para o parâmetro. Este intervalo deve conter o verdadeiro valor do parâmetro, com uma certa probabilidade. Isto é, se x_1, x_2, \dots, x_n forem os elementos de uma amostra aleatória, retirada da população, que depende do parâmetro ϕ , desconhecido, um intervalo de confiança com $100(1 - \alpha)\%$ de probabilidade de conter o parâmetro ϕ , é um intervalo de valores prováveis para ϕ , calculado a partir das observações x_1, x_2, \dots, x_n da amostra, definido por (L, U) , sendo L o limite inferior e U o limite superior do intervalo, de tal forma que, antes da

amostragem, contém o valor de ϕ com a probabilidade $100(1 - \alpha)\%$. Assim, se $(1 - \alpha)$ for a probabilidade. Assim, se $(1 - \alpha)$ for a probabilidade,

$$P[L < \phi < U] = 1 - \alpha$$

e $(1-\alpha)$ é o nível de confiança associado ao intervalo” (Fernandes 1999)

O intervalo de confiança geral para os resultados deste inquérito é de 23%, considerando um nível de confiança de 95%, e foi determinado considerando a situação mais desfavorável. Onde possível, calculou-se o intervalo de confiança individual para cada pergunta. Para mais detalhes por favor consultar o anexo B.

1.4.2. Taxa de resposta

Responderam 15 empresas das 43 associadas das APEQ. A taxa de resposta colectiva foi de 35% e está dentro dos padrões típicos para o meio (e-mail) utilizado neste inquérito (Melnik, et al. 2012). Na esperança de aumentar a taxa de resposta estendeu-se o prazo duas vezes, ofereceu-se o questionário em dois formatos e contactaram-se algumas empresas directamente. A taxa de resposta das Grandes empresas foi de 53% e pode mesmo ser considerada boa. A taxa de resposta das PME foi cerca de metade da taxa para as Grandes empresas e embora esteja dentro dos intervalos das referências consultadas, está aquém das taxas de respostas típicas.

1.4.3. Inferência para o sector químico nacional a partir do inquérito APEQ

Com base nos dados do Instituto Nacional de Estatística (INE), em 2010 a nível nacional havia 810 empresas do CAE rev3 Divisão 20 representando um volume anual de vendas de aproximadamente 4150 milhões € e 138 empresas do CAE rev3 Div 21, representando um volume anual de vendas de aproximadamente 1233 milhões €, com a seguinte distribuição por tamanho (INE 2013):

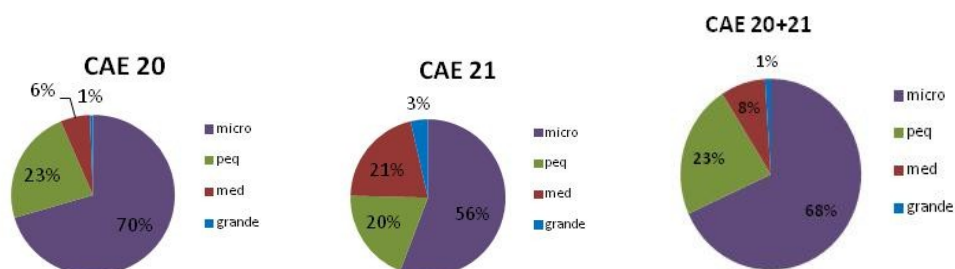


Figura 2 – Distribuição por tamanho³ das empresas nacionais pertencentes ao CAE 20 e 21 no ano 2010 – Fonte dados INE

³ Segundo critérios da recomendação da UE 2003/361/EC de 6 de Maio

Comparando as figuras 1 e 2, facilmente se verifica que a distribuição nacional das divisões 20+21 por tamanhos é muito diferente da distribuição da APEQ – a APEQ é predominantemente composta por Grandes e médias empresas, enquanto, a nível nacional, o sector é predominantemente representado por micro e pequenas empresas. A mesma conclusão seria obtida se analisasse apenas a divisão 20 (divisão com maior expressão na APEQ). Assim sendo, não se pode aplicar o conceito de inferência para o nível nacional a partir das conclusões do inquérito APEQ.

1.4.4. Representatividade

Segundo informação providenciada pela APEQ, as 15 empresas que responderam equivalem a aproximadamente 37% do volume de negócios anual de 2012 das empresas associadas da APEQ, correspondendo a aproximadamente 19% do volume anual de negócios para 2012 reportados pelo INE para as divisões 20+21. Apesar de não se poder inferir para o nível nacional conforme descrito no ponto anterior, pode-se no entanto afirmar que ao nível do impacto em matéria de sustentabilidade a nível nacional, as empresas associadas da APEQ têm uma importância significativa pois representam aproximadamente 67% do volume de negócios nacional em 2012 da CAE rev3 divisão 20. A APEQ representa apenas 12% do volume de negócios do CAE rev3 divisão 21 para o mesmo ano. Assim, o grau de desenvolvimento em matéria de sustentabilidade das empresas associadas da APEQ tem muito impacto na sustentabilidade do sector a nível nacional para o CAE rev3 Divisão 20 e pouco significado para o CAE rev3 Divisão 21, considerando este critério.

1.4.5. Comparação com outros inquéritos de sustentabilidade

Este é o primeiro inquérito de sustentabilidade realizado pela APEQ não havendo obviamente dados anteriores nesta associação. Após pesquisa nos sítios do CEFIC⁴ e ACC⁵ não foram encontrados dados que possam ser directamente utilizados como meio de comparação para este inquérito. No entanto, utilizar-se-ão dois documentos como referência meramente qualitativa que ajudarão a colocar alguma perspectiva nas evidências tiradas deste inquérito de sustentabilidade às empresas associadas da APEQ. Não se pretende, no entanto, fazer qualquer inferência ao comparar os resultados deste inquérito com as seguintes fontes:

⁴ CEFIC – European Chemical Industry Council

⁵ American Chemistry Council

- “A New Era of Sustainability - UN Global Compact-Accenture CEO Study 2010” (Accenture 2010). Este é o maior inquérito alguma vez efectuado a executivos de empresas e inclui grandes multinacionais do sector químico com operações globais. Qualquer comparação deve ser interpretada como meramente indicativa pois os dados representam uma cadeia de valor muito alargada, logo a população inquirida é muito diferente da população do inquérito de sustentabilidade realizado às empresas associadas da APEQ.

- “The Sustainability Yearbook 2012” (SAM & KPMG 2012) que no ano de 2012 dedicou o capítulo 3 à indústria química. Este “Yearbook” oferece perspectivas sobre 58 sectores que são analisados com “SAM Corporate Sustainability Assessment” que determina as companhias que são líderes em matérias de sustentabilidade. O capítulo 3 tem alguns dados com interesse para este inquérito e neste caso, são dados mais específicos mas não se pode assegurar que as populações sejam idênticas.

CAPÍTULO 2 – ANÁLISE E DISCUSSÃO

Este capítulo contém a análise e discussão de cada grupo de perguntas. Regra geral o texto apresentado nas figuras para o eixo das abcissas está abreviado. Para uma descrição completa deve ser consultado o anexo A.

2.1. Grupo 1 - Implementação da sustentabilidade

Este grupo é constituído por duas perguntas. Tem por objectivo determinar a proporção de empresas associadas da APEQ que têm programas de sustentabilidade ou que estariam dispostas a avançar com a sua implementação.

A primeira pergunta foi colocada da seguinte forma:

“A sua empresa tem um plano estruturado⁶, processo ou roteiro que ajude a empresa na prossecução da sustentabilidade, nas suas vertentes ambiental, económica e social?”

Foi esclarecido por via de comentários que os 3 elementos não tinham necessariamente que estar compilados num único plano e que era aceitável qualquer estrutura desde que incluísse as 3 vertentes, tentando assim garantir que o critério geralmente utilizado que define um plano de sustentabilidade fosse observado.

Responderam 15 empresas com a seguinte opinião representada na figura 3.

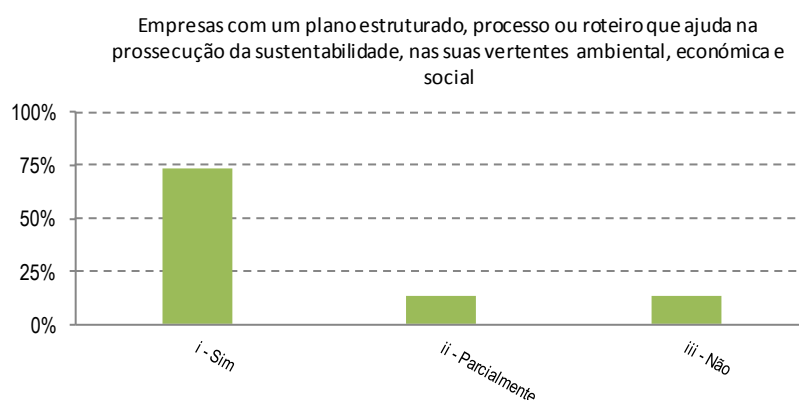


Figura 3 – Gráfico com a proporção de empresas que responderam ter um plano de sustentabilidade -P1.

As empresas que responderam parcialmente não providenciaram comentários que permitam verificar qual dos elementos está em falta. Como se pode facilmente verificar pela figura 3, a maioria das empresas associadas da APEQ responde que tem um plano estruturado, processo ou roteiro para a sustentabilidade. Apenas duas empresas responderam

⁶ Ao longo deste relatório quando se menciona plano de sustentabilidade deve entender-se plano estruturado, processo ou roteiro de sustentabilidade

negativamente: uma Grande empresa e uma PME⁷ (empresa pequena, média ou micro). Os resultados para as Grandes empresas e PME são muito semelhantes pelo que não se apresenta uma figura comparativa.

Foi colocada a seguinte pergunta (2a no inquérito) a estas duas empresas que responderam não ter plano de sustentabilidade:

“Se fosse fornecido um conjunto de linhas orientadoras para ajudar a sua empresa a incorporar a sustentabilidade no seu sistema de gestão existente, estaria disposto a implementar a sustentabilidade na sua empresa?”

Ambas responderam que sim (uma já no próximo exercício anual e outra nos próximos dois anos).

A partir desta pergunta, as empresas que responderam não ter plano de sustentabilidade terminaram o inquérito porque as demais perguntas pretendiam saber detalhes sobre o plano de sustentabilidade, logo a sua inexistência retira as restantes perguntas do contexto do plano de sustentabilidade. Por este motivo a partir deste ponto a população utilizada passa a ser 13 empresas porque apenas essas têm plano de sustentabilidade.

2.2. Grupo 2 - Grau de compromisso com a sustentabilidade e visibilidade

Este grupo é constituído por duas perguntas e tem por objectivo determinar a forma como as empresas se comprometem com a sustentabilidade e como tornam publicamente visível esse compromisso.

A primeira pergunta deste grupo (2b no inquérito) foi colocada nos seguintes termos:

“Por favor caracterize a forma como a sua empresa se compromete com a sustentabilidade, classificando as seguintes opções:

Nesta pergunta colocou-se um conjunto de opções que reflectem as formas mais comuns de compromisso público com a sustentabilidade, uma opção “outros”, uma opção para as empresas que não se comprometem publicamente e um campo de comentários para o caso das opções mais comuns serem insuficientes. Foram dados 4 graus de resposta às empresas (pergunta tipo Likert escala forçada⁸) – concordo muito; concordo; discordo; discordo muito. Acrescentou-se ainda, por via de comentários incluídos no inquérito, que se considerava haver um compromisso quando existe uma visibilidade inquestionável da

⁷ Segundo critérios da recomendação da UE 2003/361/EC de 6 de Maio

⁸ Oferece uma escala de opinião que força o inquirido a ter uma opinião (não tem ponto neutro)

sustentabilidade incluída nas formas de compromisso referidas no inquérito. No mesmo comentário clarificou-se que cada opção deveria ser avaliada de forma independente e que a empresa podia demonstrar o seu compromisso de uma ou mais formas. Todas as empresas que têm plano de sustentabilidade responderam a esta pergunta. Nenhuma empresa utilizou a opção “outros”, o que indica que o leque de opções disponibilizadas é representativo das formas de compromisso mais utilizadas.

Agruparam-se as respostas concordo e concordo muito para determinar a proporção de empresas que utilizam cada forma de compromisso. Conforme se pode ver pela figura 4, colectivamente a resposta “não se compromete publicamente” foi a resposta menos frequente das empresas associadas da APEQ que responderam ao inquérito e têm um plano de sustentabilidade. Há uma tendência para a utilização ampla das diversas formas de compromisso oferecidas como opções no inquérito, indicando um esforço multi-direccionado de compromisso.

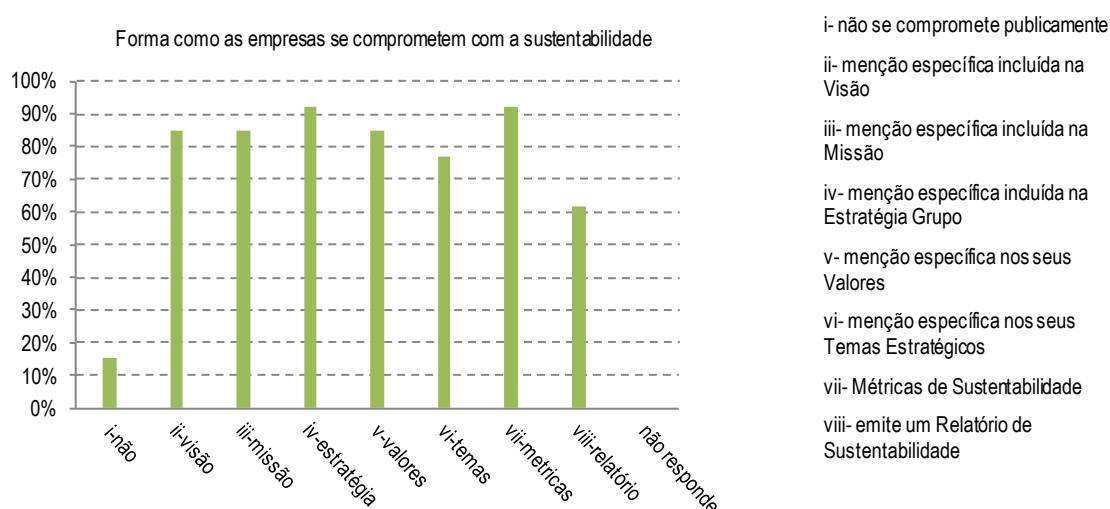


Figura 4- Gráfico com a proporção colectiva sobre a forma como as empresas se comprometem com a sustentabilidade - P 2b.

Tentando identificar possíveis diferenças entre as Grandes empresas e PME associadas da APEQ, apresenta-se na figura 5 uma comparação. As Grandes empresas responderam utilizar mais as diversas formas comuns de compromisso apresentadas no inquérito do que as empresas PME, com a excepção da menção específica nos seus valores onde a diferença é desprezível. No entanto, tanto as Grandes empresas como as PME tendem a utilizar amplamente as diversas formas comuns de compromisso apresentadas no inquérito, embora o relatório de sustentabilidade seja a forma de compromisso menos escolhida por ambos os grupos.

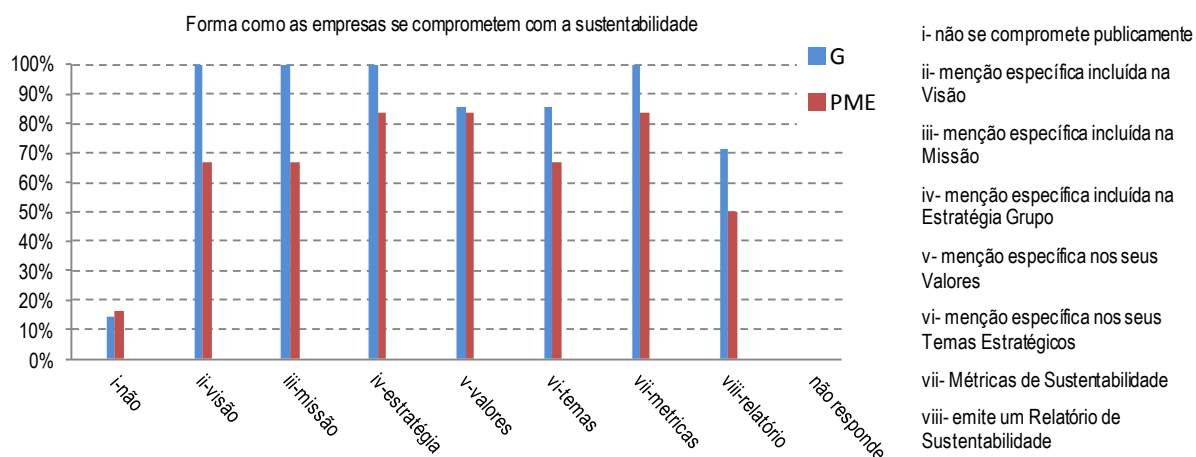


Figura 5 - Gráfico comparativo das respostas das empresas grandes e PME sobre a forma como estas se comprometem com a sustentabilidade – pergunta 2b.

A segunda pergunta deste grupo (pergunta 3 dos inquérito) pedia para as empresas associadas da APEQ caracterizarem como divulgam publicamente o seu plano.

“Por favor caracterize a forma como a sua empresa divulga publicamente o seu plano estruturado, processo ou roteiro de sustentabilidade, classificando as seguintes opções:”

Tal como na pergunta anterior, colocaram-se as formas de divulgação pública mais comuns num formato Likert escala forçada com opções de resposta iguais à pergunta anterior. Todas as empresas que indicaram ter plano de sustentabilidade responderam a esta pergunta, apesar de uma Grande empresa não ter respondido a todas as opções (sem justificação). Nenhuma empresa utilizou a opção “outros” o que indica que as opções representam bem as formas de divulgação pública utilizadas pelas empresas que responderam.

Agruparam-se as respostas concordo e concordo muito para determinar a proporção de empresas que utilizam cada forma de compromisso. Como se pode ver pela figura 6, colectivamente a resposta “não divulga publicamente” foi a resposta menos frequente das empresas associadas da APEQ. Há uma tendência para utilização dispersa das diversas formas de divulgação pública oferecidas no inquérito, o que permite uma penetração potencialmente maior no público-alvo. O “painel comunitário” e “redes sociais” foram as formas de divulgação pública com menor frequência de resposta concordo/concordo muito.

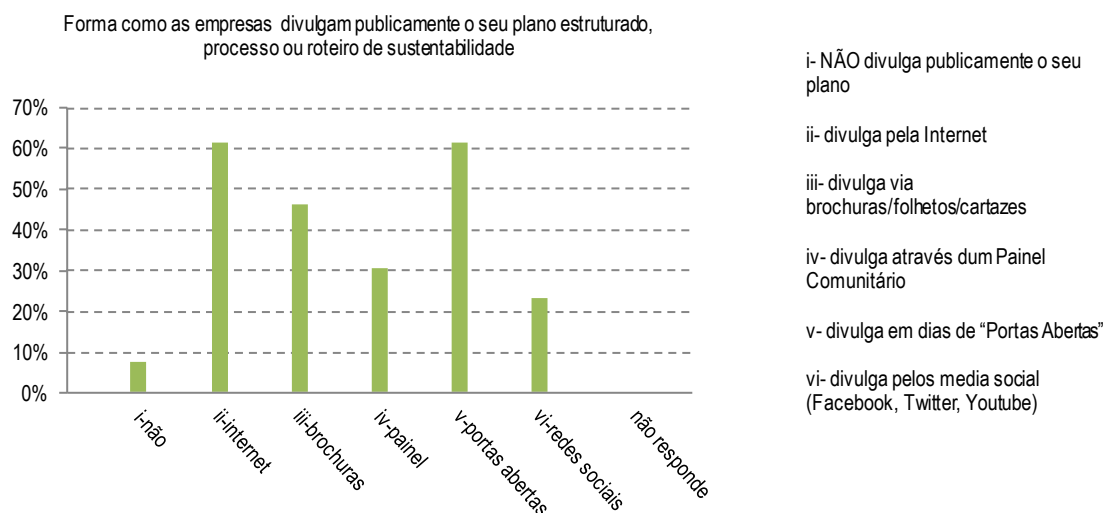


Figura 6 – Gráfico com a proporção colectiva sobre as formas de divulgação do plano de sustentabilidade -P 3.

Tentando identificar possíveis diferenças entre as Grandes empresas e PME associadas da APEQ, apresenta-se na figura 7 a comparação dos respectivos resultados. As Grandes empresas indicaram mais frequentemente que as PME a utilização do “painel comunitário” e “portas abertas” como forma de compromisso público. As PME responderam mais frequentemente que utilizam as “redes sociais” em comparação com as empresas grandes. Tanto as Grandes empresas como as PME tendem a utilizar as diversas formas comuns de compromisso apresentadas no inquérito. Uma Grande empresa respondeu que não divulgava publicamente o seu compromisso. Nenhuma PME respondeu que não divulga publicamente o seu plano.

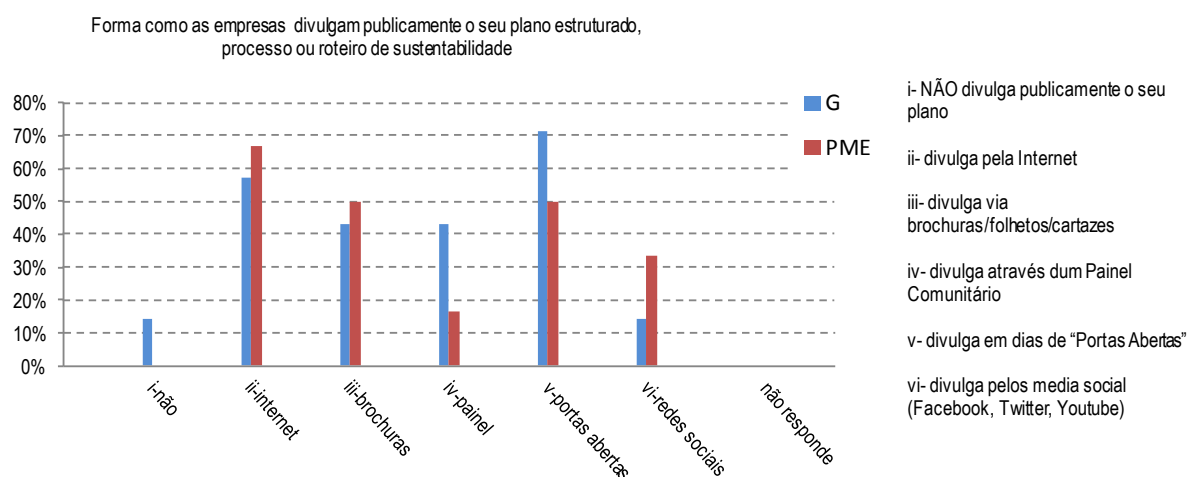


Figura 7 - Gráfico comparativo das respostas das empresas grandes e PME sobre as formas de divulgação do plano de sustentabilidade - P 3

2.3. Grupo 3 - Caracterização das iniciativas de sustentabilidade

Este grupo é constituído por duas perguntas e tem por objectivo identificar as iniciativas de sustentabilidade mais implementadas para as empresas associadas da APEQ.

A primeira pergunta deste grupo (4 no inquérito) foi colocada da seguinte forma:

“Por favor caracterize o grau de implementação das seguintes iniciativas na sua empresa, classificando as seguintes opções:”

Nesta pergunta colocou-se um conjunto de iniciativas de sustentabilidade e uma opção “outros” com um campo de comentários para os casos onde as opções mais comuns não fossem suficientes. As empresas responderam indicando o grau de implementação (Não implementado; Planeando implementação; Implementação em curso; Implementado) ou Não Aplicável quando a iniciativa não tem relevância para a empresa (a não aplicabilidade foi explicada e reforçada por meio de comentários no formulário do inquérito). Todas as empresas que indicaram ter um plano de sustentabilidade responderam a esta pergunta. Nenhuma empresa utilizou a opção “outros”, o que indicia que as opções disponibilizadas no inquérito representam as iniciativas geralmente implementadas nas empresas associadas da APEQ. Uma Grande empresa utilizou a opção “outros” para indicar que tinha implementado “Corporate Social Responsibility”.

A figura 8 mostra o grau de implementação e a aplicabilidade na forma de barras sobrepostas. Uma iniciativa representada por barras sobrepostas que completam os 100% indica que não há um hiato de implementação, mas pode haver um problema de aplicabilidade, conforme o tamanho da barra correspondente à aplicabilidade. Uma iniciativa onde as barras sobrepostas ficam muito aquém dos 100% indica que há um hiato significativo na implementação. Colectivamente as empresas associadas da APEQ responderam que as iniciativas totalmente implementadas são a “Diversidade, inclusão e igualdade de oportunidades “ e “Prevenção de Acidentes Industriais Graves”. As “Matérias-primas provenientes de fontes renováveis”, “Redesenho do produto para melhorar a sustentabilidade” e “Redesenho de embalagens para reduzir uso de material de embalagem” são mais frequentemente consideradas como não aplicáveis. O resultado para as embalagens pode ser explicado pelo facto das empresas poderem vender a granel. A existência de limitações tecnológicas pode eventualmente justificar a não aplicabilidade das “Matérias-primas provenientes de fontes renováveis” – nem sempre há alternativas viáveis deste tipo. A não

aplicabilidade de “Redesenho do produto para melhorar a sustentabilidade” pode eventualmente ter justificação no facto dos produtos fabricados estarem já numa fase de maturidade ou declínio, mas não há dados para validar esta suposição e é de alguma forma surpreendente esta resposta. Respondem também mais frequentemente que a “Análise Ciclo de Vida (equivalente ISO 14040)” é uma iniciativa não implementada o que constitui uma oportunidade clara em matéria de sustentabilidade pois esta iniciativa é uma das peças fundamentais para qualquer plano de sustentabilidade. As iniciativas com maior frequência de resposta indicando um elevado grau de implementação, como “Programa de gestão de resíduos (redução, reutilização, reciclagem), “Utilização eficiente da água/ Consumos específicos de água e percentagem água reutilizada”, “Prevenção de acidentes graves/Segurança Processual”, “Higiene e Segurança no Trabalho/ Bem-estar dos trabalhadores”, são as mesmas iniciativas que “tradicionalmente” tiveram enfoque no passado, antes de se introduzir este conceito mais holístico e integrado da sustentabilidade. Visto desta perspectiva e considerando a predominância de grandes empresas na APEQ, as iniciativas com maior grau de implementação, não surpreendem.

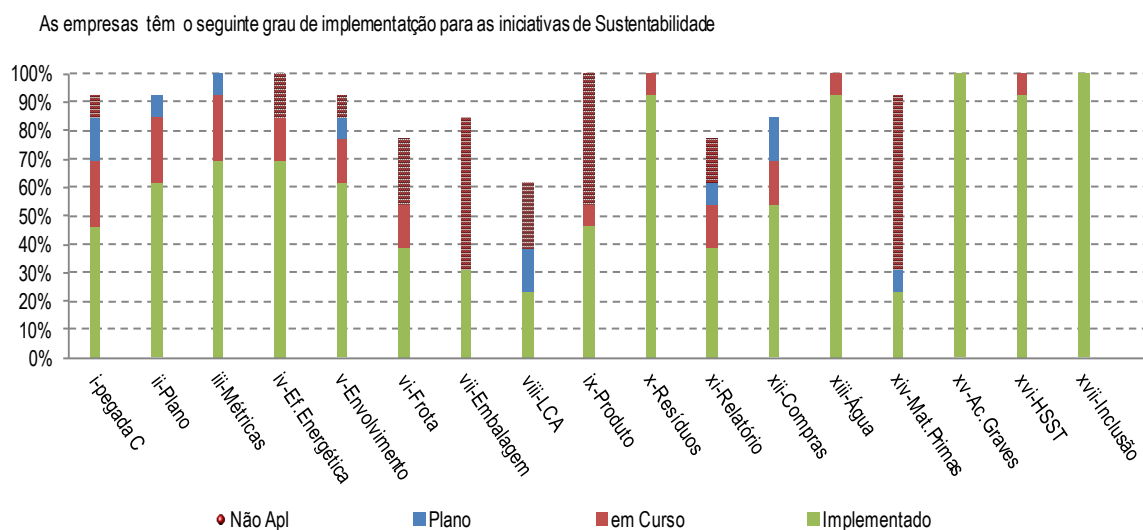


Figura 8 - Gráfico com a proporção colectiva da aplicabilidade e grau de implementação das iniciativas de sustentabilidade ⁹ - P4

⁹ i- Pegada de carbono; ii- Plano estratégicos incluindo metas de sustentabilidade; iii- Desenvolvimento de métricas de sustentabilidade; iv- Eficiência energética/Consumo específico de energia (MJ/t de produto); v- Envolvimento de clientes ou comunidade/Painel Comunitário; vi- Substituição de frota para reduzir uso de combustíveis; vii- Redesenho de embalagens para reduzir uso de material de embalagem; viii- Análise Ciclo de Vida (equivalente ISO 14040); ix- Redesenho do produto para melhorar a sustentabilidade; x- Programa de gestão de resíduos (redução, reutilização, reciclagem); xi- Relatório de Sustentabilidade; xii- Utilização de critérios de sustentabilidade para compras; xiii- Utilização eficiente da água/ Consumos específicos de água e percentagem de água reutilizada; xiv- Matérias primas provenientes de fontes renováveis; xv- Prevenção de acidentes graves/Segurança Processual; xvi- Higiene e Segurança no Trabalho/ Bem-estar dos trabalhadores; xvii- Diversidade, inclusão e igualdade de oportunidades

A análise por tamanho é efectuada numa matriz 2x2 de quatro quadrantes que cruza a aplicabilidade com o grau de implementação. O limite superior de cada eixo neste caso é 100% e igual para ambos os grupos. O ponto médio que separa os quadrantes neste caso é 50%. Assim o posicionamento de cada iniciativa depende do grau de implementação resultante do inquérito e da aplicabilidade de cada iniciativa, dando ideia de horizontalidade e utilização da iniciativa através das empresas associadas da APEQ que responderam ao inquérito. Os casos onde a opinião das Grandes empresas se situa num quadrante oposto à opinião das pequenas empresas (e vice-versa) tenderão a ter um efeito atenuador no colectivo, logo este tipo de análise por grupo ajudará a identificar esses casos. Onde as diferenças são assinaláveis, quer ao nível da implementação quer ao nível da aplicabilidade, a iniciativa está sublinhada na legenda.

Ambos os grupos consideram a pegada de carbono muito aplicável mas as PME implementaram pouco esta iniciativa. A pegada de carbono faz parte do exercício de “Análise Ciclo de Vida” pelo que é pertinente comentar que ao contrário das Grandes empresas que dão aplicabilidade igual à da pegada de carbono, as PME consideram a Análise Ciclo de Vida menos aplicável que a Pegada de Carbono. Isto poderá evidenciar alguma falta de entendimento pelas PME sobre a análise ciclo de vida. O grau de implementação da Análise Ciclo de Vida é baixo para ambos os grupos. Dado o elevado custo da energia, é de alguma forma surpreendente a diferença no nível de implementação mais baixo para as PME para a “eficiência energética/consumo específico de energia”. Também é surpreendente as PME indicarem maior grau de implementação para o do “envolvimento de clientes ou comunidade/painel comunitário “ apesar da sua menor estrutura. A diferença na iniciativa “substituição da frota para reduzir consumo de combustíveis” pode estar associada ao volume de produto e formas de transporte, pelo que não surpreende que as Grandes empresas tenham mais preocupação nesta matéria. De assinalar ainda a diferença entre as Grandes empresas e as PME no grau de implementação “utilização de critérios de sustentabilidade para compras”.

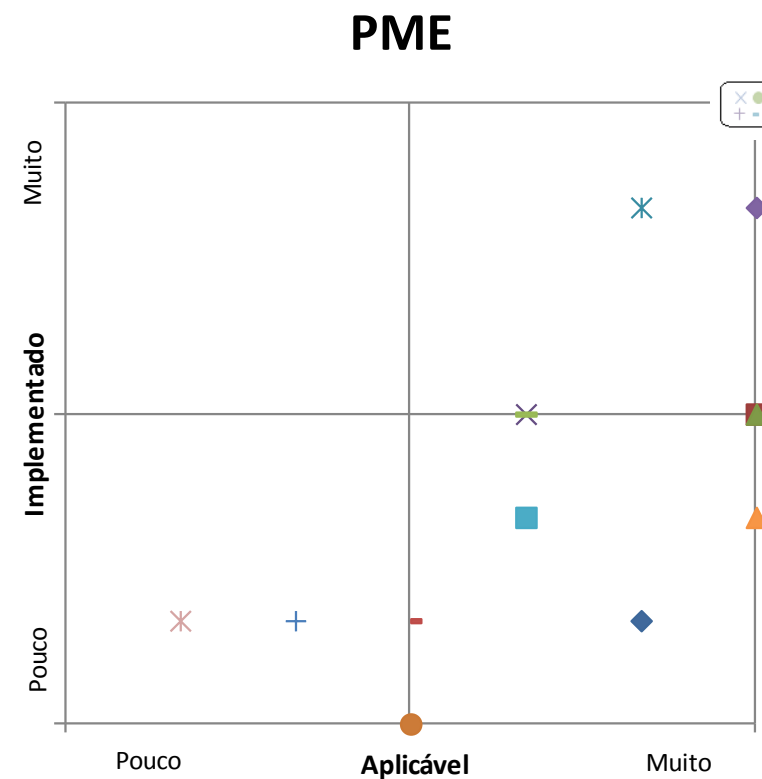
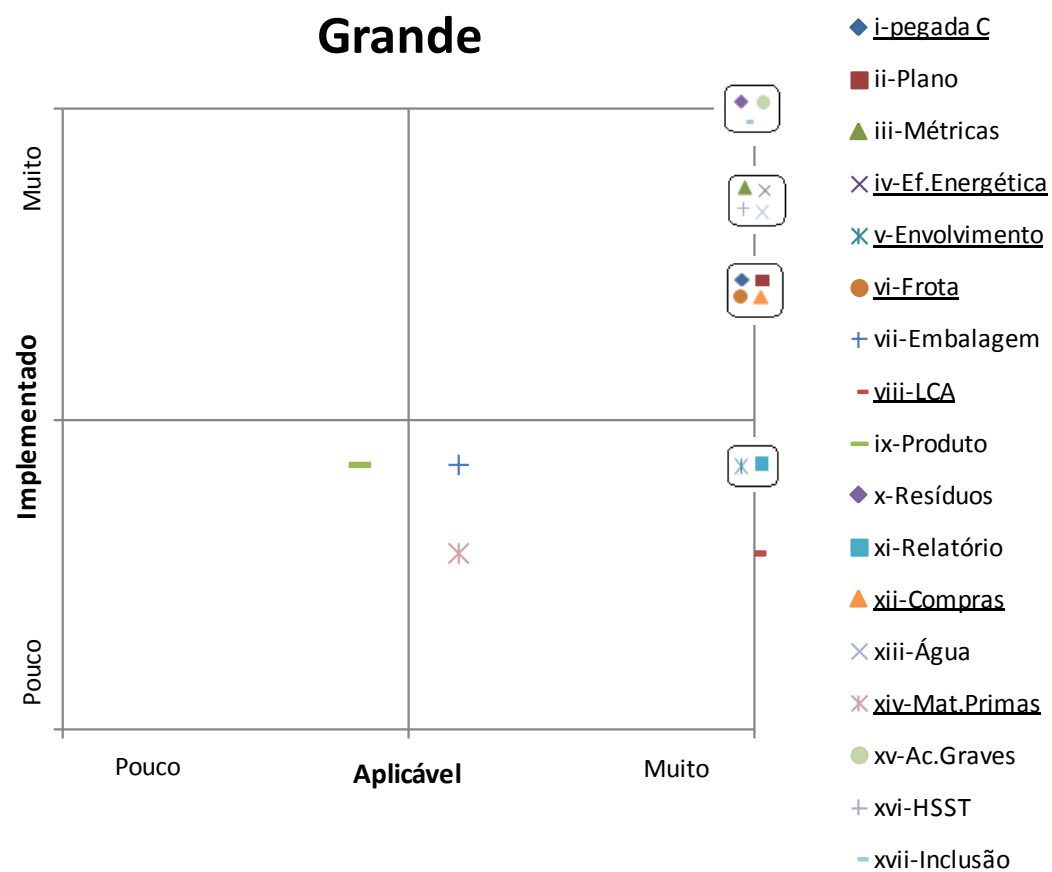


Figura 9 - Matrizes comparativas das respostas das empresas grandes e PME da aplicabilidade e grau de implementação das iniciativas de sustentabilidade - P 4. Detalhes da legenda disponíveis na nota de rodapé 9

A segunda pergunta deste grupo (pergunta 5 do inquérito) foi colocada da seguinte forma:

“Quais são as 5 iniciativas de sustentabilidade mais importantes para a sua empresa?”

Esta pergunta pedia às empresas associadas da APEQ para ordenarem de um a cinco as iniciativas mais importantes. Foi clarificado por via de comentários que a empresa deveria responder por ordem de importância. Os votos foram ponderados para que a iniciativa mais importante tenha 5 vezes mais peso do que a iniciativa menos importante (ver tabela 1) permitindo assim calcular uma proporção agregada ponderada da importância de cada iniciativa. Apenas uma Grande empresa não indicou a 5ª iniciativa mais importante apesar de ter indicado as outras quatro.

Tabela 1-Factor de ponderação por ordem de importância

Importância	1º	2º	3º	4º	5º
Ponderação	1	0,8	0,6	0,4	0,2

Conforme se pode verificar pela figura 10, colectivamente a iniciativa escolhida como mais importante para as empresas associadas da APEQ que responderam ao inquérito foi o “plano estratégico incluindo metas de sustentabilidade”. Nota-se de novo um certo padrão entre as iniciativas mais importantes e áreas de enfoque “tradicionais” do passado como prevenção de acidentes graves, Higiene e Segurança no Trabalho e Sistemas de Gestão, mas quando forçadas a seleccionar as 5 iniciativas mais importantes, a “utilização eficiente da água” e “gestão de resíduos” não têm tanta importância apesar do grau de implementação verificado na pergunta anterior. Curiosamente, ao “Plano estratégico incluindo metas de sustentabilidade” é dada muita importância mas o grau de implementação desta iniciativa não foi dos mais elevados na pergunta interior, podendo indicar que a sustentabilidade está ainda em fase de integração nos planos estratégicos. “Análise Ciclo de Vida (equivalente ISO 14040)” e “Redesenho do produto para melhorar a sustentabilidade “ não qualificaram como top 5 para nenhuma empresa, o que confirma que de facto há uma oportunidade de melhoria nesta área. A não aplicabilidade de “Redesenho do produto para melhorar a sustentabilidade” quer para as grandes empresas quer para as empresas pequenas pode eventualmente ter justificação no facto dos produtos fabricados estarem já numa fase avançada de maturidade na curva do ciclo de vida, mas esta evidência merece ser melhor explorada para verificar se isto não é na verdade outra oportunidade. Salienta-se outra área de interesse relacionada com as seguintes iniciativas que não foram escolhidas como uma das “top 5”: “utilização de critérios de sustentabilidade para compras”; “selecção e qualificação dos

fornecedores/serviços”. Estas iniciativas podem contribuir para a incorporação da sustentabilidade na cadeia de valor.

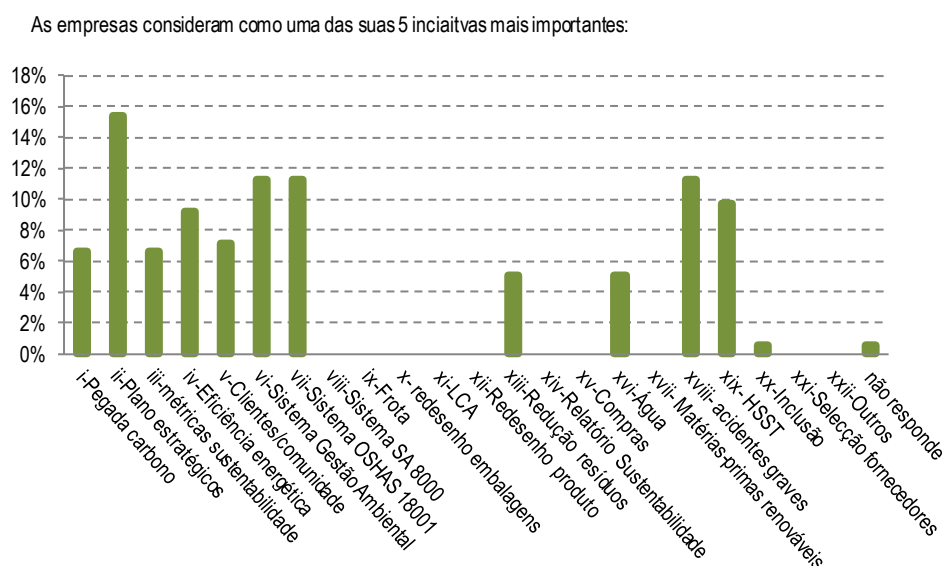


Figura 10 – Gráfico com proporção agregada ponderada colectiva das iniciativas de sustentabilidade mais importantes - P 5. Detalhe sobre abcissas disponíveis na nota de rodapé 10 na figura seguinte

A análise por tamanho é efectuada numa matriz 2x2 de quatro quadrantes que cruza a frequência com a importância (proporção agregada ponderada). O limite superior de cada eixo foi definido pelo maior valor obtido e é igual para ambos os grupos. O ponto médio que separa os quadrantes foi definido como metade do valor máximo escolhido. Assim o posicionamento de cada iniciativa depende da importância ponderada agregada resultante do inquérito e da frequência de escolha da iniciativa como uma das 5 mais importantes, dando ideia da horizontalidade e importância da iniciativa para as empresas associadas da APEQ que responderam ao inquérito. Os casos onde a opinião das Grandes empresas se situa num quadrante oposto à opinião das PME (ou vice-versa) tenderão a ter um efeito atenuador no colectivo, logo este tipo de análise por grupo ajudará a identificar esses casos. Onde as diferenças são assinaláveis, a iniciativa está sublinhada na legenda.

Conforme se pode verificar na figura 11, a diferença mais clara entre as Grandes empresas e as PME está no “Plano estratégico incluindo metas de sustentabilidade” que para as PME é muito importante e foi muito escolhido enquanto para as empresas grandes tem pouca importância e foi pouco escolhido. O “Desenvolvimento de Métricas de Sustentabilidade” foi considerado pouco importante tanto pelas Grandes empresas como pelas PME mas foi escolhido com maior frequência pelas PME.

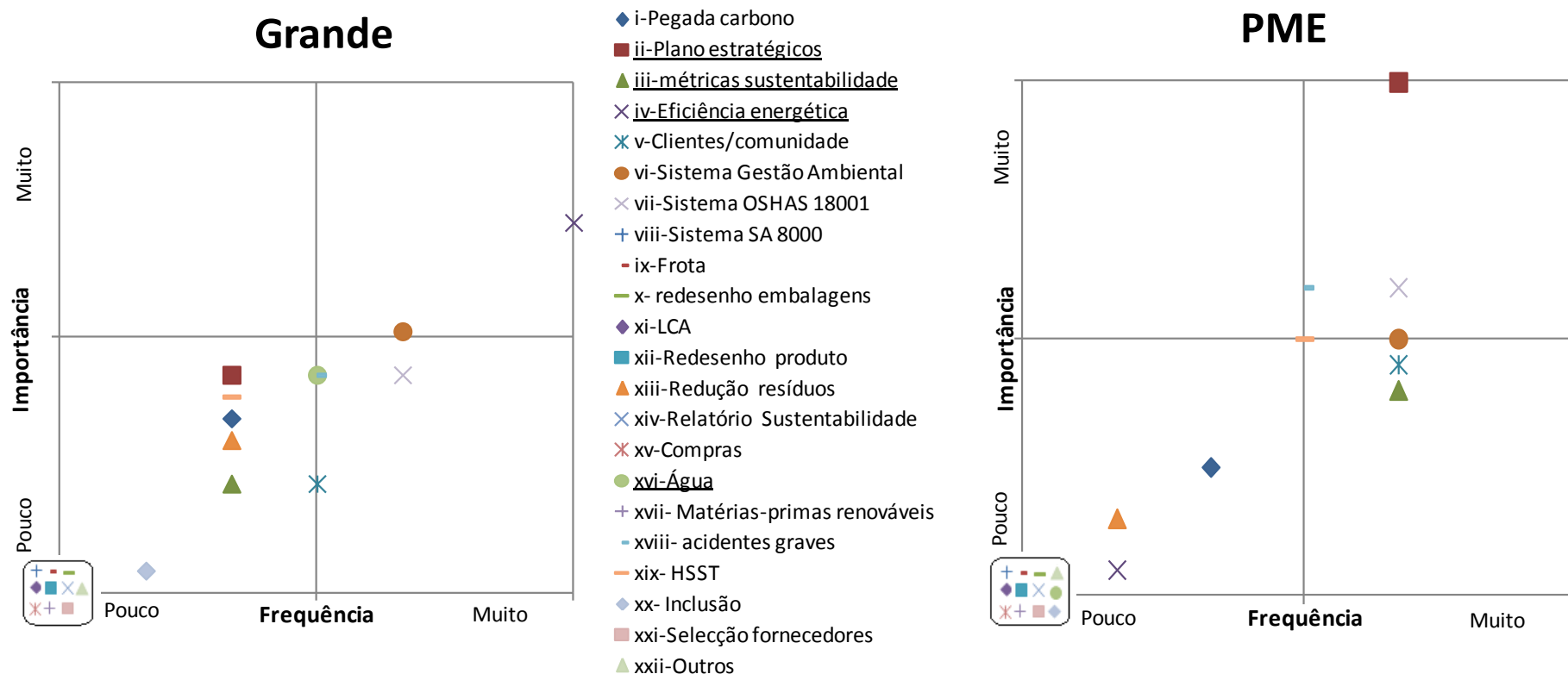


Figura 11 - Matrizes comparativas das empresas grandes e PME para as cinco iniciativas de sustentabilidade mais importantes¹⁰ - P 5.

¹⁰ i- Pegada de carbono ; ii- Plano estratégicos incluindo metas de sustentabilidade ; iii- Desenvolvimento de métricas de sustentabilidade; iv- Eficiência energética/Consumo específico de energia ; MJ/t de produto) ; v- Envolvimento de clientes ou comunidade/Painel Comunitário ; vi- Sistema de Gestão Ambiental ou equivalente Sistema ; vii- OSHAS 18001 ou equivalente ; viii-Sistema SA 8000 (Responsabilidade Social) ou equivalente ; ix-- Substituição de frota para reduzir uso de combustíveis ; x- Redesenho de embalagens para reduzir uso de material de embalagem ; xi- Análise Ciclo de Vida (equivalente ISO 14040) ; xii- Redesenho do produto para melhorar a sustentabilidade ; xiii- Programa de gestão de resíduos (redução, reutilização, reciclagem) ; xiv- Relatório de Sustentabilidade ; xv Utilização de critérios de sustentabilidade para compras ; xvi- Utilização eficiente da água/ Consumos específicos de água e percentagem de água reutilizada; xvii- Matérias primas provenientes de fontes renováveis ; xviii- Prevenção de acidentes graves/Segurança Processual; xix- Higiene e Segurança no Trabalho/ Bem-estar dos trabalhadores ; xx- Diversidade, inclusão e igualdade de oportunidades ; xxi- Seleção e qualificação dos fornecedores/ serviços etc.;

Ainda na figura 11, a “eficiência energética” e a “utilização eficiente da água” aparentam ter mais importância para as grandes empresas, o que não surpreende pois as tecnologias intensivas em água e energia tendem a estar a montante das PME, isto é, normalmente são as Grandes empresas que produzem grandes volumes.

A terceira pergunta deste grupo (pergunta 6 no inquérito) foi colocada da seguinte forma:

“Por favor escolha a opção que melhor descreve os requisitos que a sua empresa exige a fornecedores/ serviços externos.”

Esta pergunta teve por objectivo determinar o valor que as empresas associadas da APEQ que responderam ao inquérito dão à certificação dos seus fornecedores e prestadores de serviços. Esta pergunta foi desenhada para complementar informação já existente sobre as certificações das próprias empresas associadas da APEQ que responderam ao inquérito. Foram oferecidas várias opções incluindo uma resposta “outras” que não foi utilizada, o que indicia que as possibilidades de resposta oferecidas no inquérito representam as opções das empresas associadas da APEQ que responderam ao inquérito nesta matéria. Uma grande empresa não respondeu a esta pergunta.

A figura 12 indica que a resposta colectiva mais frequente foi “este tipo de certificações não são exigidas mas são valorizadas durante a selecção”. Poucas empresas responderam que não valorizam e poucas empresas responderam que exigem certificações.

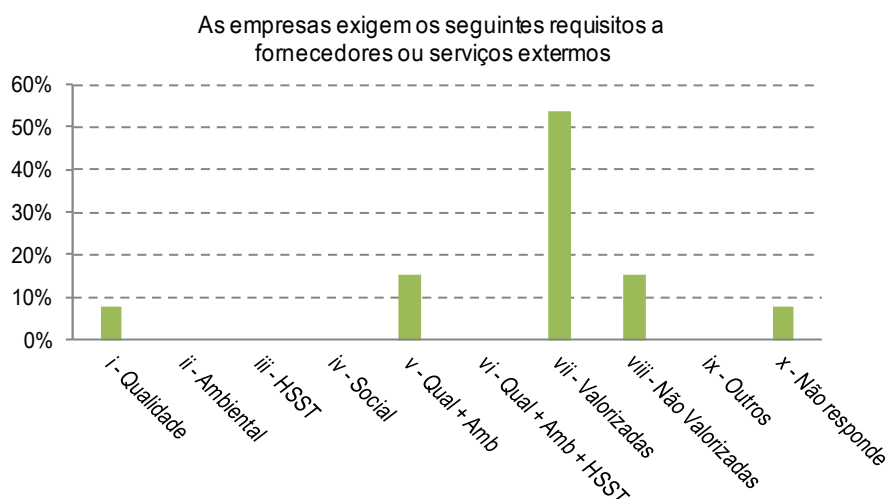


Figura 12 - Gráfico com a proporção colectiva das empresas quanto aos requisitos exigidos a fornecedores ou serviços externos - P 6.

Conforme se pode verificar na figura 13, a frequência de resposta das PME que indicam não valorizar certificações merece menção e facilmente se constata que embora ao nível colectivo a não valorização tenha pouca expressão, para as PME, tem relevância.

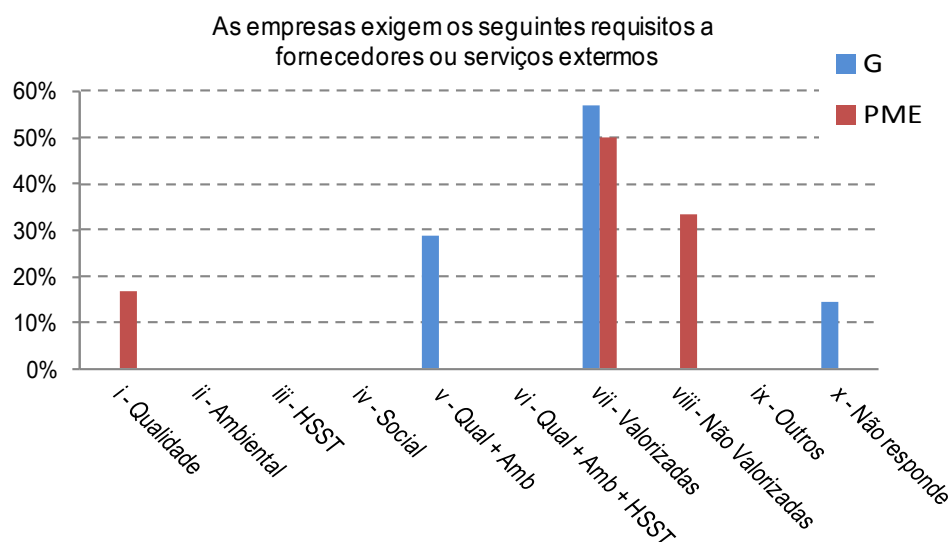


Figura 13 - Gráfico comparativo das empresas grandes e PME quanto aos requisitos exigidos a fornecedores ou serviços externos - P 6.

Em termos das certificações das próprias empresas associadas da APEQ que responderam ao inquérito, foram recolhidos os dados já existentes na associação. Na figura 14 pode verificar-se que colectivamente há uma cultura bem instalada de certificações nas empresas que responderam ao inquérito. Na figura 15 pode observar-se que há uma tendência para as empresas terem certificações múltiplas.

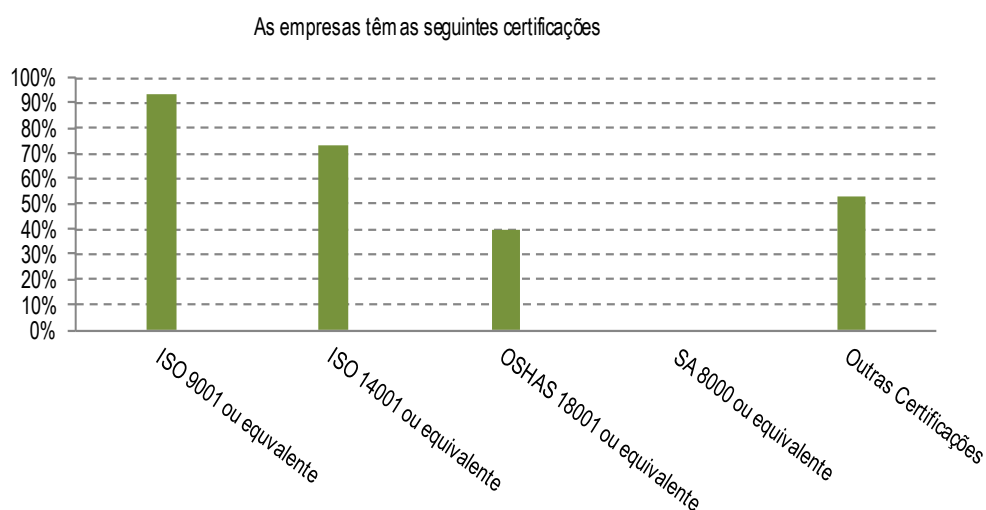


Figura 14 - Gráfico colectivo relativo às certificações das empresas associadas da APEQ que responderam ao inquérito.

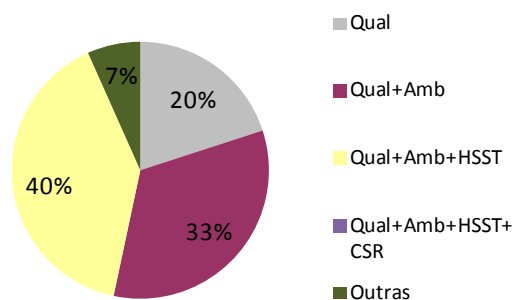


Figura 15 – Gráfico colectivo relativo às certificações múltiplas das empresas associadas da APEQ que responderam ao inquérito

2.4. Grupo 4 - Motivação, Influências, Barreiras e Benefícios

Este grupo é constituído por quatro perguntas e tem por objectivo identificar o que motiva e influencia as empresas a apostar na sustentabilidade e quais são as barreiras mais importantes à sua incorporação.

A primeira pergunta deste grupo (7 no inquérito) foi colocada da seguinte forma:

“Quais são 3 principais forças motrizes das iniciativas de sustentabilidade da sua empresa?”

Esta pergunta teve por objectivo determinar as 3 principais forças motrizes das iniciativas de sustentabilidade das empresas associadas da APEQ que responderam ao inquérito. Clarificou-se por via de comentário que as empresas deveriam responder por ordem de importância. Os votos foram ponderados, de forma a que a iniciativa mais importante tenha 3 vezes mais peso do que a iniciativa menos importante (ver tabela 2) permitindo assim calcular uma proporção agregada ponderada da importância de cada iniciativa. Todas as empresas que indicaram ter plano de sustentabilidade responderam a esta pergunta. A opção “outros” foi utilizada por uma Grande empresa responder “License to operate by Society”.

Tabela 2 - Factor de ponderação por ordem de importância

Importância	1º	2º	3º
Ponderação	1	0,67	0,33

A figura 16 mostra que colectivamente as iniciativas com maior força motriz para as empresas associadas da APEQ que responderam ao inquérito foram “Valores da empresa” e “Redução de custos/melhorias na eficiência”. Curiosamente estas empresas não respondem que o “Consumidor/pressão pública” actua como uma força motriz. Estes dados evidenciam que para as empresas não são os factores externos, tais como o público, clientes, fornecedores e legislação, que têm a maior influência sobre as iniciativas de sustentabilidade. Se por um lado esta evidência pode ser vista como positiva porque reflecte uma certa dinâmica interna, por outro é uma oportunidade perdida pois é por via do envolvimento do público que se consegue atingir a sustentabilidade, através da criação de um ciclo sinérgico no mercado, envolvendo os produtores e os consumidores.

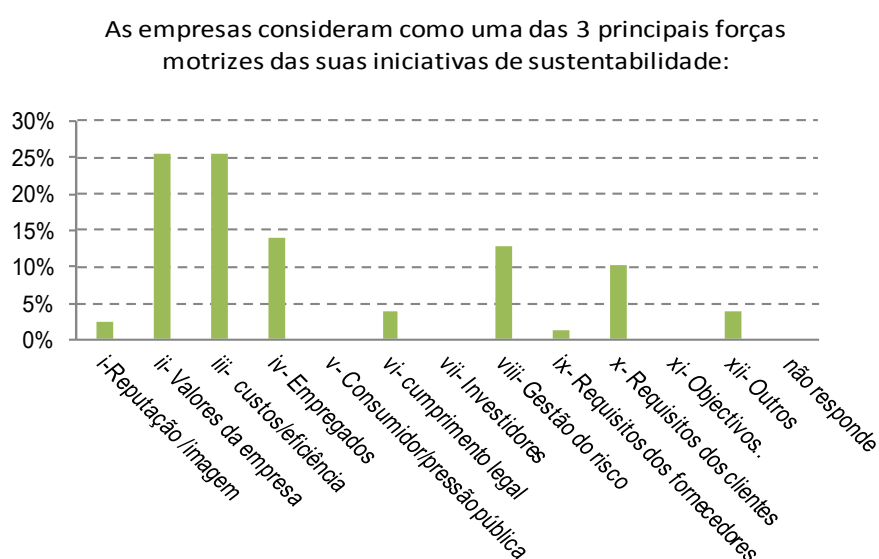


Figura 16 - Gráfico com a proporção colectiva relativa às principais forças motrizes¹¹ das iniciativas de sustentabilidade - P7.

A análise por tamanho é efectuada numa matriz 2x2 de quatro quadrantes que cruza a frequência com a importância (proporção agregada ponderada). O limite superior de cada eixo foi definido pelo maior valor obtido e é igual para ambos os grupos. O ponto médio que separa os quadrantes foi definido como metade do valor máximo escolhido. Assim o posicionamento de cada iniciativa depende da importância ponderada agregada resultante do inquérito e da frequência de escolha da iniciativa como uma das 3 mais importantes, dando ideia da horizontalidade e importância da força motriz para as empresas associadas da

¹¹ i- Reputação /imagem de marca da empresa ; ii- Valores da empresa ; iii- Redução de custos/melhorias na eficiência ;iv- Empregados ;v-Consumidor/pressão pública ; vi- Iniciativas governamentais/cumprimento legal ; vii- Investidores ; viii- Gestão do risco ; ix- Requisitos dos fornecedores ; x- Requisitos dos clientes; xi -Contribuir para os Objectivos de Desenvolvimento do Milénio (ONU)

APEQ que responderam ao inquérito. Os casos onde a opinião das Grandes empresas se situa num quadrante oposto à opinião das PME (e vice-versa) tenderão a ter um efeito atenuador no colectivo, logo este tipo de análise por grupo ajudará a identificar esses casos. Onde as diferenças são assinaláveis, a iniciativa está sublinhada na legenda

Na figura 17 verifica-se que a maior diferença está nos “requisitos dos clientes” e “empregados” como forças motrizes do plano de sustentabilidade. Em relação aos clientes, esta diferença pode ser explicada pela sua posição mais a montante na cadeia de valor das grandes empresas e por isso terem propensão a implementar por iniciativa própria para estarem preparadas para atender a novos requisitos dos seus clientes por antecipação. A outra diferença assinalável referente aos empregados é difícil de explicar pois se por um lado os empregados exercem mais facilmente influência em organizações mais pequenas, nas grandes empresas os empregados tendem a organizar-se mais facilmente e por via dessa organização terem mais influência.

A segunda pergunta deste grupo (8 no inquérito) foi colocada nos seguintes termos:

“Quais são as partes interessadas mais influentes nas decisões relacionadas com a sustentabilidade?”

Esta pergunta teve por objectivo determinar as 3 principais partes interessadas mais influentes nas decisões relacionadas com a sustentabilidade. As respostas foram ponderadas, de forma a que a iniciativa mais importante tenha 3 vezes mais peso do que a iniciativa menos importante (ver tabela 2) permitindo assim calcular uma proporção agregada ponderada da influência de cada parte interessada. Uma grande empresa que indicou ter plano de sustentabilidade não respondeu a esta pergunta.

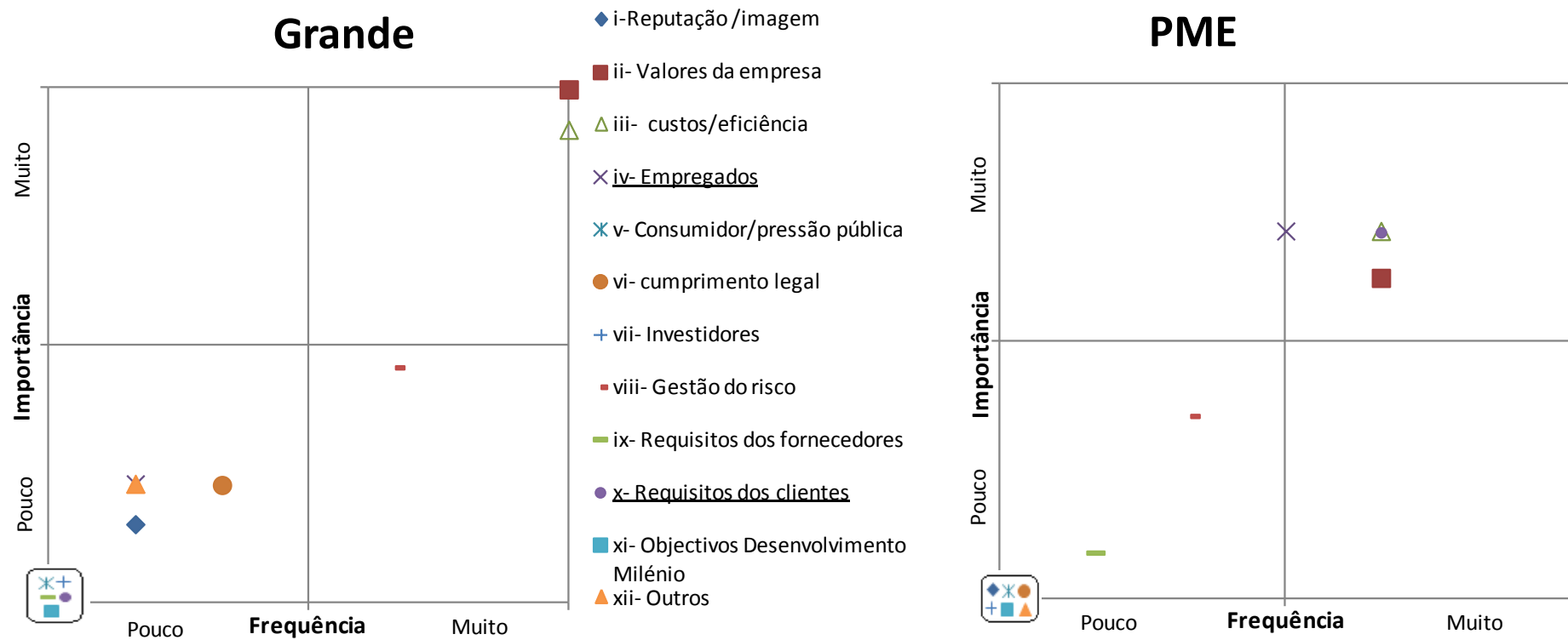


Figura 17 - Matrizes comparativas das empresas grandes e PME quanto às principais forças motrizes das iniciativas de sustentabilidade - P7.

Conforme se pode verificar pela figura 18, colectivamente a parte interessada com mais influência para as empresas associadas da APEQ que responderam ao inquérito são os “Líderes sénior (topo)/Gestão de topo” seguindo-se os “investidores”

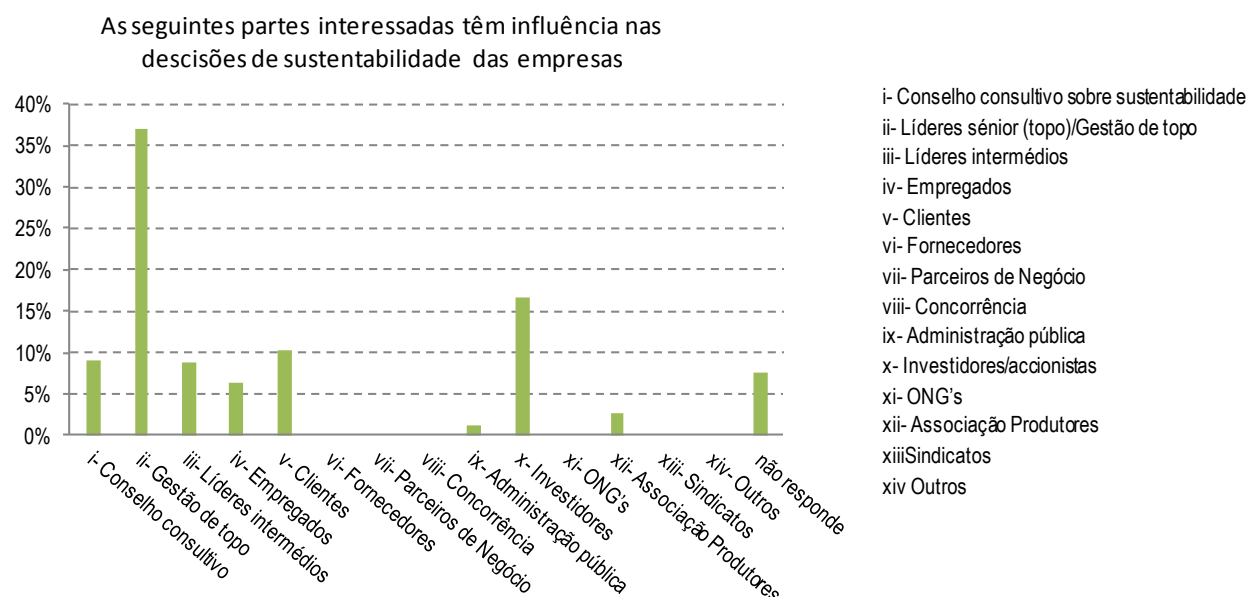


Figura 18 - Gráfico com a proporção colectiva influência das partes interessadas nas decisões de sustentabilidade das empresas - P 8 .

A análise por tamanho é efectuada numa matriz 2x2 de quatro quadrantes que cruza a frequência com a importância (proporção agregada ponderada) com as mesmas características descritas para pergunta anterior deste grupo. As diferenças mais assinaláveis foram sublinhadas na legenda.

Na figura 19 pode observar-se que as grandes empresas respondem que os “líderes intermédios” e “clientes” têm pouca influência sobre as suas decisões de sustentabilidade, o que pode indiciar de novo que as Grandes empresas tendem a ter cultura própria em matéria de sustentabilidade e anteciparem os requisitos dos seus clientes. Quanto aos líderes intermédios, entende-se a diferença dado que as grandes empresas tendem a ter estruturas com conselhos de sustentabilidade e a própria gestão de topo é normalmente mais conhecedora do tema da sustentabilidade, enquanto nas PME o conhecimento avançado pode vir dos líderes intermédios, eventualmente jovens líderes com formação recente onde a sustentabilidade tenha sido incluída na formação académica.

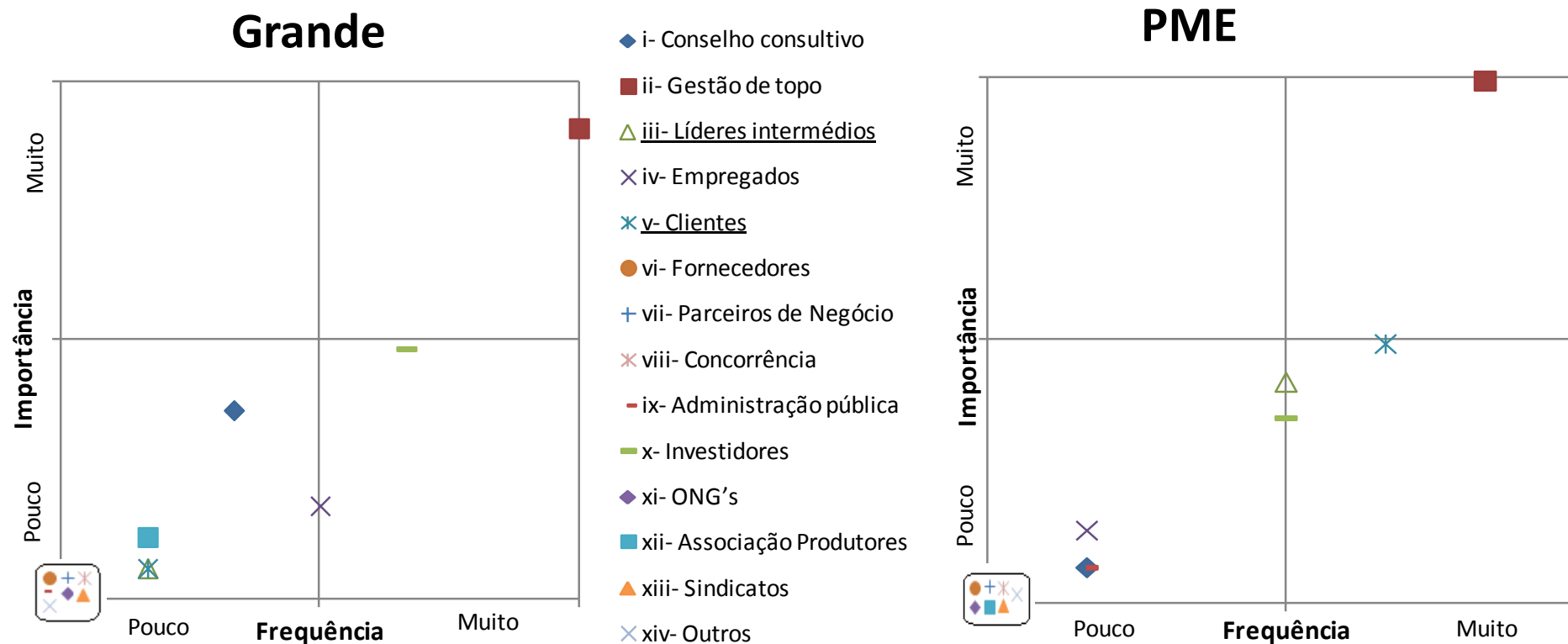


Figura 19 - Matrizes comparativas das empresas grandes e PME da influência das partes interessadas nas decisões de sustentabilidade das empresas - P 8.

A terceira pergunta deste grupo (9 no inquérito) foi colocada da seguinte forma:

“Quais são as 3 barreiras mais significativas que impedem a sua empresa de desenvolver e implementar estratégias ou práticas sustentáveis?”

Esta pergunta teve por objectivo determinar as 3 principais barreiras que impedem as empresas de desenvolver e implementar estratégias ou práticas sustentáveis. As repostas foram ponderadas, de forma a que a barreira mais importante tenha 3 vezes mais peso do que a barreira menos importante (ver tabela 2) permitindo assim calcular uma proporção agregada ponderada da de cada barreira. Todas as empresas que indicaram ter plano de sustentabilidade responderam a esta pergunta. Uma Grande empresa associada da APEQ utilizou a opção “outros” para responder “o conceito do Business Case da sustentabilidade não é evidente para todos os stakeholders”.

Conforme se pode verificar pela figura 20, colectivamente a resposta mais importante para as empresas associadas da APEQ que responderam ao inquérito foi “O mercado não aceita pagar um acréscimo de custo por produtos mais ‘verdes’ “ seguido da “complexidade da implementação” e “baixo retorno do investimento”.

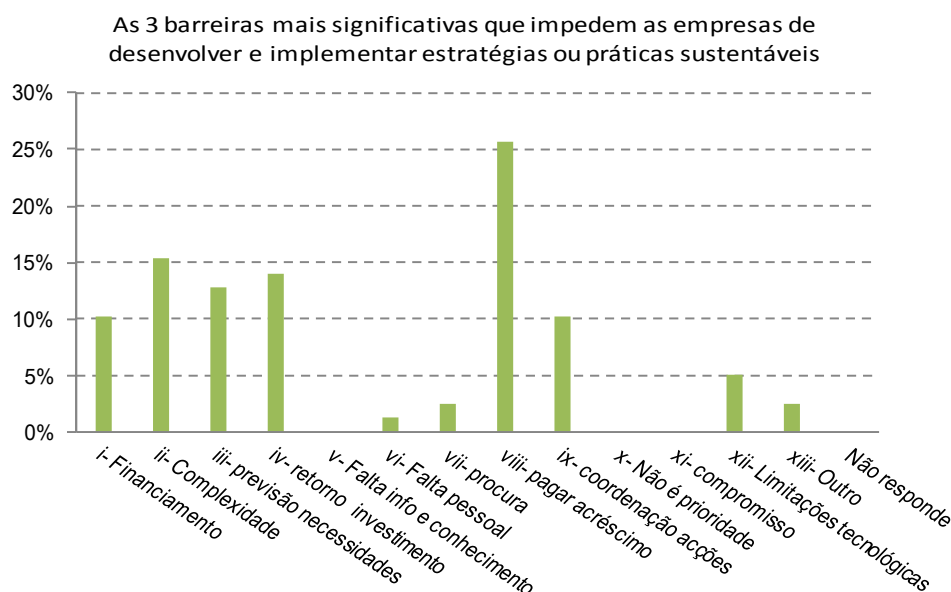


Figura 20 - Gráfico com a proporção colectiva das barreiras ¹²mais significativas para desenvolver e implementar estratégias ou práticas sustentáveis - P9.

¹² i- Financiamento ; ii- Complexidade da implementação ; iii- Dificil prever as necessidades de sustentabilidade dos clientes/sociedade ; iv- Baixo retorno do investimento ; v- Falta de informação e conhecimento interno (empresa) ; vi- Falta de pessoal ; vii- Não há procura no mercado por desconhecimento dos clientes / consumidores ; viii- O mercado não aceita pagar um acréscimo de custo por produtos mais “verdes” ; ix- Falta de coordenadas nas acções (legislação, incentivos, compras públicas, etc.) ; x- Não é considerado uma prioridade para a minha empresa ; xi- Não há compromisso das partes interessadas ; xii- Limitações tecnológicas

A análise por tamanho é efectuada numa matriz 2x2 de quatro quadrantes que cruza a frequência com a importância (proporção agregada ponderada) com características idênticas à matriz descrita anteriormente ponto. As diferenças mais assinaláveis foram sublinhadas na legenda.

A maior diferença está na “complexidade da implementação” que curiosamente é considerada como uma barreira maior pelas Grandes empresas. Esta diferença pode ser explicada pelo facto das Grandes empresas entenderem melhor o desafio e a amplitude do tema da sustentabilidade resultante da sua maior estrutura. As PME valorizam menos o “retorno do investimento” o que pode indicar que dada a sua posição na cadeia de valor, os investimentos motivados por factores de sustentabilidade ocorram mais a montante das PME. As PME responderam que a “previsão das necessidades de sustentabilidade dos clientes/ consumidores” é uma barreira com importância, contrariamente às grandes empresas. Este facto pode estar associado à menor estrutura das PME e/ou conhecimentos e recursos em matéria de sustentabilidade que pode resultar numa menor capacidade de penetração na cadeia valor e grupos de consumidores.

A quarta pergunta deste grupo (10 no inquérito) foi colocada da seguinte forma:

“Quais são os 3 benefícios mais significativos para a sua empresa por desenvolver e implementar estratégias ou práticas sustentáveis?”

Esta pergunta teve por objectivo determinar os 3 principais benefícios que motivam as empresas para apostar na sustentabilidade. Os votos foram ponderados, de forma a que o benefício mais importante tenha 3 vezes mais peso do que o benefício menos importante (ver tabela 2) permitindo assim calcular uma proporção agregada ponderada de cada benefício. Uma grande empresa não respondeu a esta pergunta e uma empresa PME não indicou o 3º benefício apesar de ter respondido quais são os outros dois benefícios mais importantes.

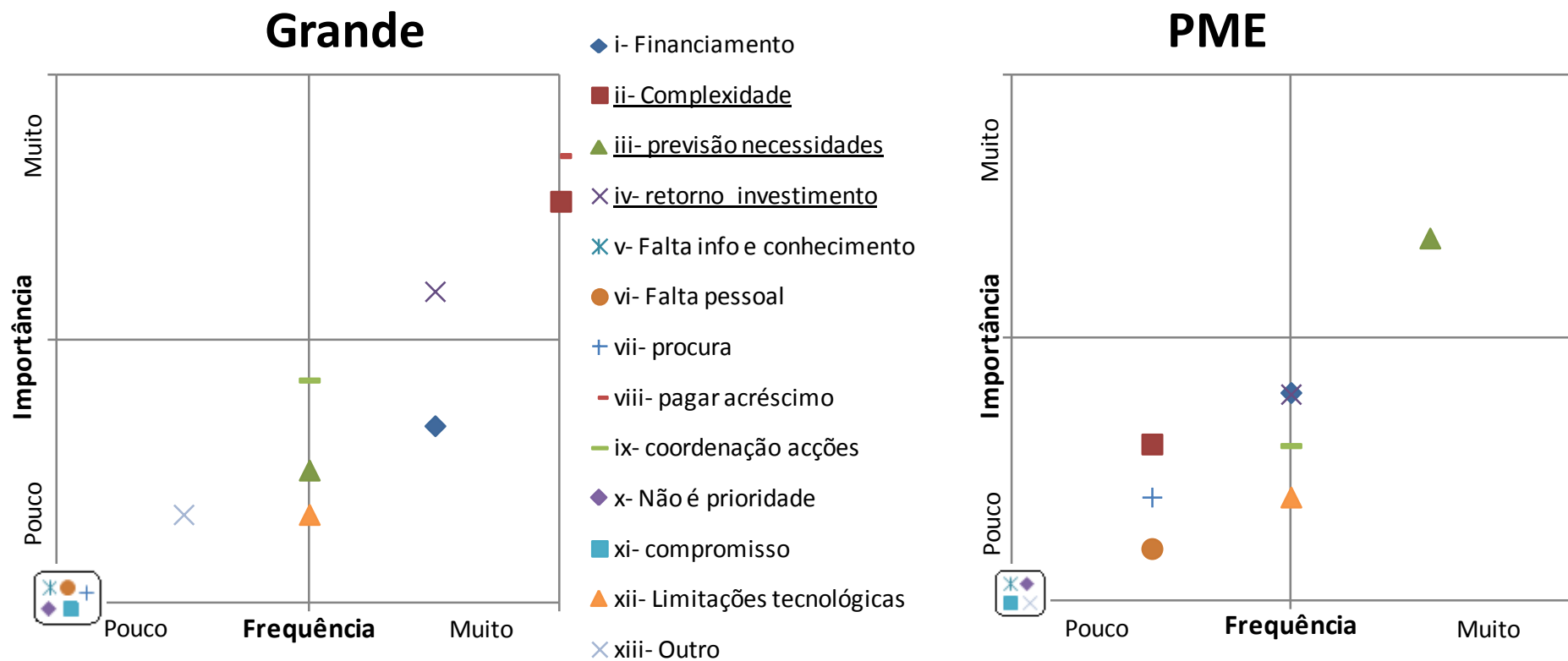


Figura 21- Matriz comparativas das empresas grandes e PME quanto às barreiras mais significativas para desenvolver e implementar estratégias ou práticas sustentáveis - P9

Conforme se pode verificar pela figura 22, colectivamente os três benefícios mais importantes para as empresas associadas da APEQ que responderam ao inquérito são a “Redução de risco” e “Redução de custos devido a ganhos de eficiência” e “Melhoria da reputação da empresa”

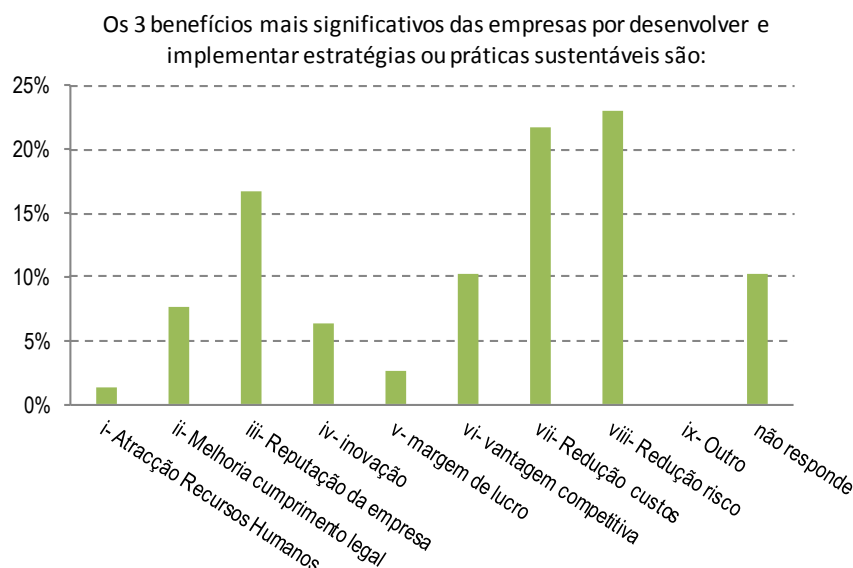


Figura 22 - Gráfico com a proporção colectiva quanto aos benefícios¹³ mais significativos para as empresas por desenvolver e implementar estratégias ou práticas sustentáveis -P10.

A análise por tamanho é efectuada numa matriz 2x2 de quatro quadrantes que cruza a frequência com a importância (proporção agregada ponderada) com características idênticas à matriz descrita anteriormente neste ponto. As diferenças mais assinaláveis foram sublinhadas na legenda.

Como se pode observar na figura 23, as grandes empresas claramente distinguem como muito importante e muito escolhido a “redução do risco” e a “redução de custos” enquanto as PME respondem que estes benefícios são muito importantes mas com menor frequência. Os benefícios “vantagem competitiva” e “reputação da empresa” são mais importantes para as empresas PME do que para as empresas grandes.

¹³ i- Atração e retenção de Recursos Humanos ; ii- Melhoria no cumprimento legal ; iii- Melhoria da reputação da empresa
iv- Aumento na inovação (Investigação e desenvolvimento) ; v- Aumento da margem de lucro ; vi- Aumento da vantagem competitiva ; vii- Redução de custos devido a ganhos de eficiência ; viii-Redução do risco

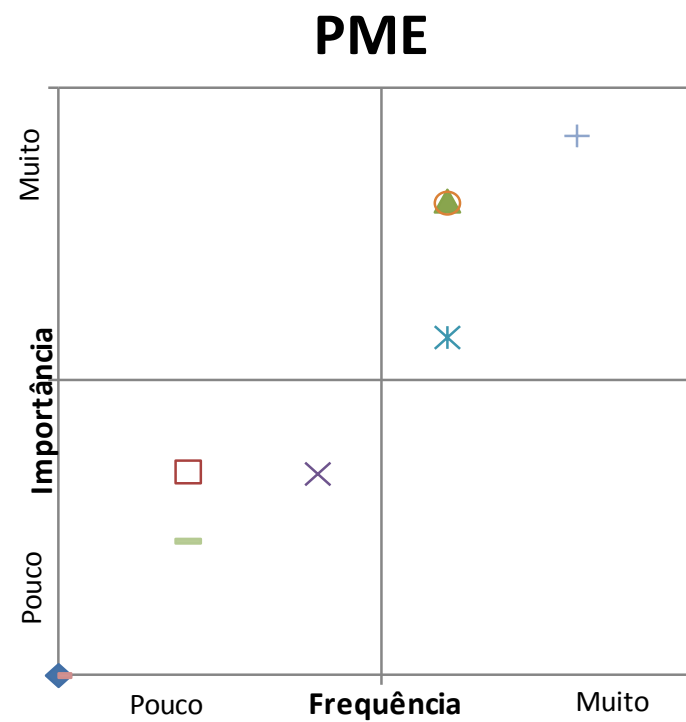
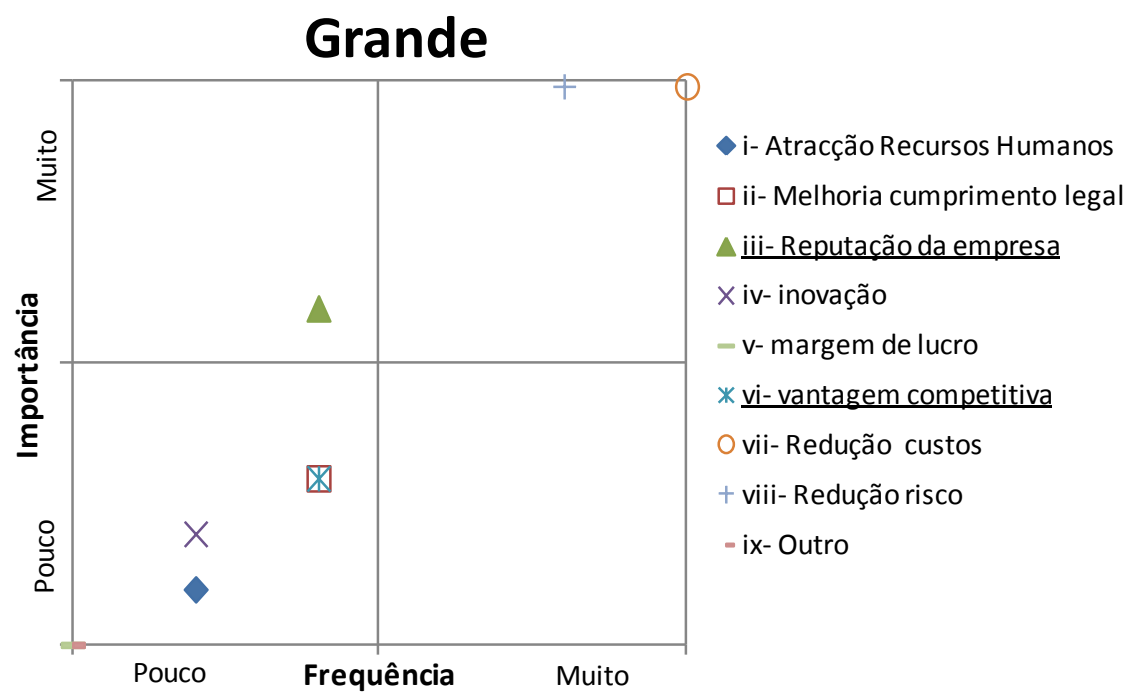


Figura 23 - Matrizes comparativas das empresas grandes e PME quanto aos benefícios mais significativos para as empresas por desenvolver e implementar estratégias ou práticas sustentáveis – P10.

2.5. Grupo 5 - Conhecimento interno

Este grupo é constituído por duas perguntas e teve por objectivo diagnosticar o nível de conhecimento dentro da empresa sobre a sustentabilidade.

A primeira pergunta deste grupo (11 no inquérito) teve por objectivo determinar se a formação inclui o tema da sustentabilidade e qual é o público alvo por via de repostas predefinidas.

“O programa de formação da sua empresa inclui o tema da sustentabilidade?”

Uma grande empresa que indicou ter plano de sustentabilidade não respondeu a esta pergunta.

A figura 24 indica que a resposta colectiva mais frequente foi “sim, para todos os empregados”. A maioria das empresas inclui de alguma forma formação sobre a sustentabilidade para os seus empregados.

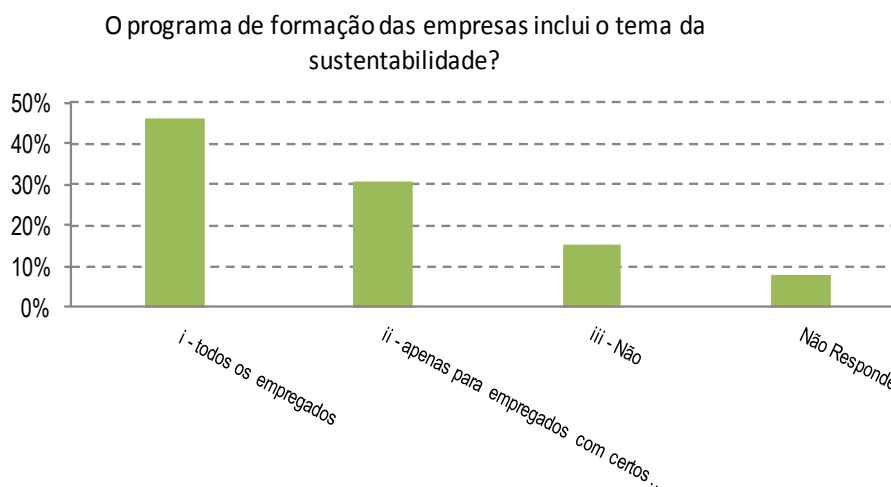


Figura 24 - Gráfico com proporções colectivas sobre a formação sobre sustentabilidade - P11.

Na figura 25 pode observar-se que as grandes empresas tendem a dar a formação de sustentabilidade a todos os empregados enquanto as PME dão essa formação apenas aos empregados com certos papéis.

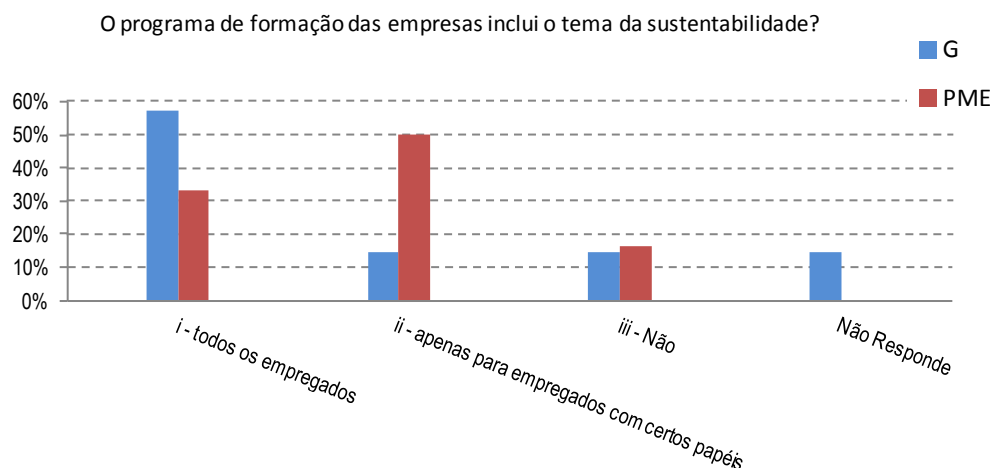


Figura 25 - Gráfico comparativo das empresas grandes e PME sobre a formação sobre sustentabilidade - pergunta 11.

A segunda deste grupo e última pergunta do inquérito (12 no inquérito) foi colocada da seguinte forma:

“A sua empresa tem uma pessoa com um papel formal dedicado à sustentabilidade?”

Esta pergunta teve por objectivo determinar se a empresa tem recursos humanos dedicados à sustentabilidade e se são recursos a tempo inteiro ou parcial. Uma Grande empresa que indicou ter plano de sustentabilidade não respondeu a esta pergunta.

Conforme se pode observar pela figura 26, colectivamente as empresas associadas da APEQ que responderam ao inquérito têm, regra geral, uma pessoa com um papel formal dedicado à sustentabilidade. O tempo gasto nesta responsabilidade varia, mas tendencialmente a maioria dedica pelo menos meio recurso a este tema.

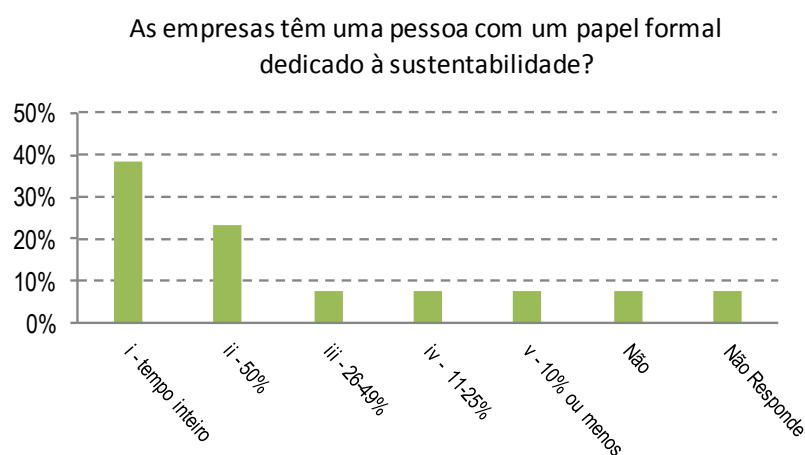


Figura 26 - Gráfico com a proporção colectiva quanto ao pessoal com papel formal dedicado à sustentabilidade - P12.

Conforme se pode observar pela figura 27, as empresas grandes tendem a ter pessoal dedicado à sustentabilidade a tempo inteiro enquanto as PME tendem a ter pessoal a meio tempo, o que não surpreende.

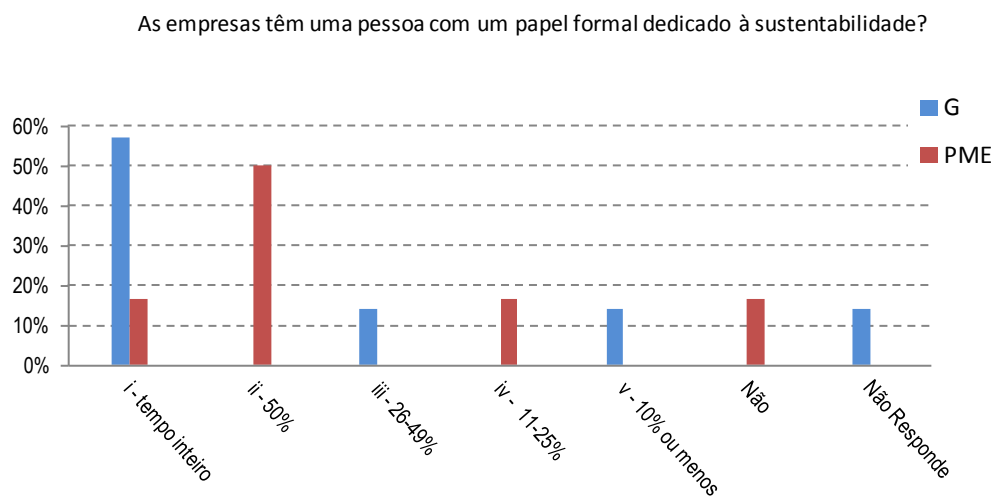


Figura 27 - Gráfico comparativo das empresas grandes e PME quanto ao pessoal com papel formal dedicado à sustentabilidade - P12.

CAPÍTULO 3 – CONCLUSÕES DO INQUÉRITO

3.1. Implementação da sustentabilidade

Os dados recolhidos neste inquérito das empresas associadas da APEQ que responderam ao inquérito indicam que o grau de implementação de um plano estruturado, processo ou roteiro de sustentabilidade - nas suas vertentes ambiental, económica e social - é considerável (73%) e que, em princípio, as empresas que ainda não implementaram um plano estão abertas a fazê-lo, se forem fornecidas guias de orientação que facilitem a incorporação a sustentabilidade no seu sistema de gestão existente. Não foram visíveis diferenças assinaláveis entre as Grandes empresas e PMEs.

3.2. Grau de compromisso com a sustentabilidade e visibilidade

Os dados recolhidos neste inquérito indicam que o compromisso com a sustentabilidade, por parte das empresas associadas da APEQ que responderam ao inquérito, é elevado. Há indícios de que são amplamente utilizadas as diversas formas de compromisso mais comuns, tais como menção na visão, missão, valores, temas estratégicos da empresa e utilização de métricas de sustentabilidade. Para além do compromisso, as respostas também indicam que as empresas tendem a divulgar publicamente esse compromisso utilizando amplamente os veículos mais conhecidos de divulgação, tais como internet, brochuras, panéis comunitários e “dias portas abertas”. Há ainda a destacar que as PME responderam mais frequentemente que utilizam as “redes sociais” em comparação com as Grandes empresas. Tanto as Grandes empresas como as PME tendem a utilizar as diversas formas comuns de compromisso (embora as grandes empresas pendam a registar proporções mais elevadas), mas podem não estar a chegar à camada mais jovem, os “opinion makers” do futuro, porque utilizam pouco o canal de comunicação das redes sociais. As redes sociais são um fenómeno indiscutível e são uma oportunidade potencialmente perdida por parte das empresas para chegar às camadas mais jovens.

3.3. Caracterização das iniciativas de sustentabilidade

Os dados recolhidos neste inquérito indicam que as iniciativas com maior grau de implementação são as mesmas iniciativas que “tradicionalmente” tiveram enfoque no passado, tais como programas de resíduos, consumo/reutilização de água, prevenção de acidentes graves, higiene e segurança no trabalho. Esta evidência é consistente com dados publicados no “The Sustainability Yearbook 2012” no capítulo 3 dedicado à indústria química (SAM & KPMG 2012).

As empresas tendem a ter grau elevado de implementação de sistemas de certificação múltiplos (Qualidade, Ambiental, Higiene e Segurança) mas não exigem estas certificações

aos seus fornecedores. As Grandes empresas mesmo assim valorizam este tipo de certificações mas há empresas PME que não valorizam sequer as certificações.

As Grandes empresas tendem a dar mais importância a iniciativas relacionadas com eficiência energética e utilização eficiente da água, bem como, planos estratégicos incluindo metas de sustentabilidade. As Pequenas, Médias e Micro Empresas (PME) implementam menos que as Grandes empresas a “utilização de critérios de sustentabilidade para compras” mas consideram esta iniciativa muito aplicável. A “diversidade, inclusão e igualdade de oportunidades” está muito implementada tanto nas Grandes empresas como nas PME associadas da APEQ que responderam ao inquérito, mas não é considerada das mais importantes. A Análise Ciclo de Vida é uma iniciativa com o menor grau de implementação e considerada pouco importante tanto pelas Grandes empresas como pelas PME. Considerando que esta é uma iniciativa horizontal e estruturante para qualquer plano de Sustentabilidade porque providencia uma visão integral dos pontos mais críticos em matéria de sustentabilidade através de todo o ciclo de vida (onde se inclui a pegada de carbono, daí não se comentar esta iniciativa em separado), esta evidência será porventura a mais importante de todo o inquérito porque é a iniciativa mais estruturante dum programa de Sustentabilidade e porque assegura uma visão holística da sustentabilidade. A tendência, tanto nas Grandes empresas como nas PME, para considerarem as “Matérias-primas provenientes de fontes renováveis” e “Redesenho do produto para melhorar a sustentabilidade” como iniciativas não aplicáveis, deveria ser melhor investigada para assegurar que de facto não se está a perder uma oportunidade a importante, principalmente ao nível do redesenho do produto. Na publicação “The Sustainability Yearbook2012” no capítulo 3 dedicado à indústria química (SAM & KPMG 2012) há uma nota na conclusão que evidencia um hiato entre as empresas líderes e as empresas “atrasadas” em relação à inovação e menciona que os princípios de “green chemistry” e “análise ciclo de vida “ terão de ser prática comum neste tipo de projecto. Isto de alguma forma corrobora a necessidade já anteriormente referida de agir sobre o “redesenho do produto” (onde são precisamente aplicados os princípios de “green chemistry”) e a “análise ciclo de vida”.

3.4. Motivação, Influências e Barreiras

Os dados recolhidos neste inquérito indicam que a motivação para a sustentabilidade deverá ter origem em forças motrizes internas, nomeadamente os “valores da empresa” e aspectos relacionados com a “redução de custos/melhorias na eficiência”, e não factores externos como “cumprimento legal” ou “consumidor/pressão pública”, tanto para as Grandes empresas como para as PME. As PME indicam serem mais motivadas pelos “requisitos dos clientes” do que as Grandes empresas. Apesar do estudo ter tido âmbito para além do sector

químico, o relatório “UN Global Compact-Accenture CEO Study 2010” (Accenture 2010) indica que a “reputação/imagem” e “redução de custos/aumento receitas” são as duas principais forças motrizes. Será interessante ainda referir que o “cumprimento legal” também foi apontado com uma das forças motrizes com menor influência nas decisões dos executivos, para as empresas associadas da APEQ que responderam ao inquérito. As empresas da APEQ consideram ainda a “redução de custos” e “gestão do risco” como um benefício muito importante. O benefício da “vantagem competitiva” é mais importante para as empresas PME.

A “gestão de topo” é a parte interessada que exerce mais influência nas decisões em matéria de sustentabilidade, tanto para as Grandes empresas como para as PME. Os “líderes intermédios” e os “clientes” exercem mais influência sobre as decisões das PME em matéria de sustentabilidade do que nas Grandes empresas.

O facto do “mercado não aceitar pagar o acréscimo de custo por produtos mais ‘verdes’” é visto como a maior barreira à implementação tanto por Grandes empresas como por PMEs. A “complexidade da implementação” e o “baixo retorno do investimento” são vistos como barreiras com significado pelas Grandes empresas, enquanto que a “previsão das necessidades do clientes” tem mais expressão para as PME, o que de certa forma valida a opinião das Grandes empresas que indicou que “os clientes” tinham pouca influência no seu plano de sustentabilidade. No aspecto relacionado com a “previsão das necessidades” estes dados serão um indicador de que há necessidade de melhorar a integração da cadeia de valor no exercício de definição do plano de sustentabilidade. O relatório “UN Global Compact-Accenture CEO Study 2010” (Accenture 2010) indica como principal barreira a “complexidade da implementação”, condizente com a opinião das Grandes empresas.

3.5. Conhecimento Interno

Os dados recolhidos neste inquérito indicam que as Grandes empresas tendem a dar formação de Sustentabilidade a todos os empregados e a terem uma pessoa a tempo inteiro com papel formal dedicado à temática da Sustentabilidade. As PME tendem a dar formação de sustentabilidade a pessoal com certos papéis dentro da empresa e a terem uma pessoa dedicada à temática da sustentabilidade apenas a meio tempo (tempo parcelar).

CAPÍTULO 4 – CONCLUSÕES FINAIS E RECOMENDAÇÕES

Este estudo permitiu detectar algumas oportunidades para aumentar potencialmente a sustentabilidade nas empresas. A aplicabilidade, a implementação e a importância atribuída a algumas iniciativas de sustentabilidade, tais como análise de ciclo de vida, redesenho do produto para melhorar a Sustentabilidade e matérias-primas provenientes de fontes renováveis estão aquém do potencial que estas iniciativas poderão ter no domínio da sustentabilidade para as empresas inquiridas.

Nesta medida a APEQ poderia ter um papel fundamental junto das suas empresas associadas ao nível do desenvolvimento do entendimento e da utilização da análise ciclo de vida como elemento estruturante dos planos de sustentabilidade. Acções em torno da análise ciclo de vida, nomeadamente a nível informativo e formativo, partilha de exemplos, desenvolvimento de grupos de trabalho especializados nesta matéria, parcerias indústria-associação-universidades poderiam responder eficazmente a uma das oportunidades mais relevantes identificadas neste estudo. Esta acção *per si*, bem implementada, atenderia a múltiplos outros pontos de potencial de acção identificados neste inquérito como a pegada de carbono e maior integração dos programas de sustentabilidade através da cadeia de valor.

A APEQ poderia também numa próxima oportunidade desenvolver esforços para se entender por que razão as empresas consideram como não aplicáveis as iniciativas “redesenho do produto para melhorar a sustentabilidade” e “matérias-primas provenientes de fontes renováveis”.

O compromisso com sistemas de compras com critérios de sustentabilidade, a comunicação com o público (comunidade/consumidor) deveria ser fomentada porque permite incorporar a sustentabilidade na cadeia de valor ao estabelecer uma ligação produtores-consumidores, criando dessa forma um ciclo sinérgico no mercado em torno da sustentabilidade.

A APEQ poderá ser o canal de comunicação integrado para aumentar a divulgação do compromisso com a Sustentabilidade nas redes sociais e assim usar esta via para chegar também às camadas mais jovens.

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ANEXO A – DESCRIÇÃO COMPLETA DAS PERGUNTAS E RESPOSTAS OBTIDAS

PERGUNTA 1

P1 - Dados Colectivos

A sua empresa tem um plano estruturado, processo ou roteiro que ajude a empresa na prossecução da sustentabilidade, nas suas vertentes ambiental, económica e social?	Freq	Proporção
i - Sim e inclui os 3 elementos sublinhados	11	73%
ii - Parcialmente, um dos elementos sublinhados não está incluído	2	13%
iii - Não, a minha empresa não tem um plano de sustentabilidade	2	13%

P1 - Empresas Grandes

A sua empresa tem um plano estruturado, processo ou roteiro que ajude a empresa na prossecução da sustentabilidade, nas suas vertentes ambiental, económica e social?	Freq	Proporção
i - Sim e inclui os 3 elementos sublinhados	6	75%
ii - Parcialmente, um dos elementos sublinhados não está incluído	1	13%
iii - Não, a minha empresa não tem um plano de sustentabilidade	1	13%

P1 - Empresas PME

A sua empresa tem um plano estruturado, processo ou roteiro que ajude a empresa na prossecução da sustentabilidade, nas suas vertentes ambiental, económica e social?	Freq	Proporção
i - Sim e inclui os 3 elementos sublinhados	5	71%
ii - Parcialmente, um dos elementos sublinhados não está incluído	1	14%
iii - Não, a minha empresa não tem um plano de sustentabilidade	1	14%

Pergunta 2ª

Se fosse fornecido um conjunto de linhas orientadoras para ajudar a sua empresa a incorporar a sustentabilidade no seu sistema de gestão existente, estaria disposto a implementar a sustentabilidade na sua empresa?	Freq	Proporção
Sim, no próximo exercício anual	1 (PME)	50%
Sim, nos próximos dois anos	1 (grande)	50%
Sim, mas não nos próximos dois anos	0	0%
Não	0	0%

Pergunta 2b

P2b – Dados Colectivos

Por favor caracterize a forma como a sua empresa se compromete com a sustentabilidade, classificando as seguintes opções:		Freq	Proporção
i- A minha empresa não se compromete publicamente	Concordo muito	0	0%
	Concordo	2	15%
	Discordo	6	46%
	Discordo muito	5	38%
	Não Responde	0	0%
ii- A minha empresa tem uma menção específica incluída na Visão	Concordo muito	6	46%
	Concordo	5	38%
	Discordo	2	15%
	Discordo muito	0	0%
	Não Responde	0	0%
iii- A minha empresa tem uma menção específica incluída na Missão	Concordo muito	5	38%
	Concordo	6	46%
	Discordo	2	15%
	Discordo muito	0	0%
	Não Responde	0	0%
iv- A minha empresa tem uma menção específica incluída na Estratégia Grupo	Concordo muito	6	46%
	Concordo	6	46%
	Discordo	1	8%
	Discordo muito	0	0%
	Não Responde	0	0%
v- A minha empresa tem uma menção específica nos seus Valores	Concordo muito	5	38%
	Concordo	6	46%
	Discordo	2	15%
	Discordo muito	0	0%
	Não Responde	0	0%
vi- A minha empresa tem uma menção específica nos seus Temas Estratégicos	Concordo muito	3	23%
	Concordo	7	54%
	Discordo	3	23%
	Discordo muito	0	0%
	Não Responde	0	0%
vii- A minha empresa tem Métricas de Sustentabilidade	Concordo muito	4	31%
	Concordo	8	62%
	Discordo	1	8%
	Discordo muito	0	0%
	Não Responde	0	0%
viii- A minha empresa emite um Relatório de Sustentabilidade	Concordo muito	3	23%
	Concordo	5	38%
	Discordo	5	38%
	Discordo muito	0	0%
	Não Responde	0	0%

P2b - Empresas Grandes

Por favor caracterize a forma como a sua empresa se compromete com a sustentabilidade, classificando as seguintes opções:		Freq	Proporção
i- A minha empresa não se compromete publicamente	Concordo muito	0	0%
	Concordo	1	14%
	Discordo	3	43%
	Discordo muito	3	43%
	Não Responde	0	0%
ii- A minha empresa tem uma menção específica incluída na Visão	Concordo muito	5	71%
	Concordo	2	29%
	Discordo	0	0%
	Discordo muito	0	0%
	Não Responde	0	0%
iii- A minha empresa tem uma menção específica incluída na Missão	Concordo muito	5	71%
	Concordo	2	29%
	Discordo	0	0%
	Discordo muito	0	0%
	Não Responde	0	0%
iv- A minha empresa tem uma menção específica incluída na Estratégia Grupo	Concordo muito	5	71%
	Concordo	2	29%
	Discordo	0	0%
	Discordo muito	0	0%
	Não Responde	0	0%
v- A minha empresa tem uma menção específica nos seus Valores	Concordo muito	4	57%
	Concordo	2	29%
	Discordo	1	14%
	Discordo muito	0	0%
	Não Responde	0	0%
vi- A minha empresa tem uma menção específica nos seus Temas Estratégicos	Concordo muito	3	43%
	Concordo	3	43%
	Discordo	1	14%
	Discordo muito	0	0%
	Não Responde	0	0%
vii- A minha empresa tem Métricas de Sustentabilidade	Concordo muito	3	43%
	Concordo	4	57%
	Discordo	0	0%
	Discordo muito	0	0%
	Não Responde	0	0%
viii- A minha empresa emite um Relatório de Sustentabilidade	Concordo muito	3	43%
	Concordo	2	29%
	Discordo	2	29%
	Discordo muito	0	0%
	Não Responde	0	0%

P2b - Empresas PME

Por favor caracterize a forma como a sua empresa se compromete com a sustentabilidade, classificando as seguintes opções:		Freq	Proporção
i- A minha empresa não se compromete publicamente	Concordo muito	0	0%
	Concordo	1	17%
	Discordo	3	50%
	Discordo muito	2	33%
	Não Responde	0	0%
ii- A minha empresa tem uma menção específica incluída na Visão	Concordo muito	1	17%
	Concordo	3	50%
	Discordo	2	33%
	Discordo muito	0	0%
	Não Responde	0	0%
iii- A minha empresa tem uma menção específica incluída na Missão	Concordo muito	0	0%
	Concordo	4	67%
	Discordo	2	33%
	Discordo muito	0	0%
	Não Responde	0	0%
iv- A minha empresa tem uma menção específica incluída na Estratégia Grupo	Concordo muito	1	17%
	Concordo	4	67%
	Discordo	1	17%
	Discordo muito	0	0%
	Não Responde	0	0%
v- A minha empresa tem uma menção específica nos seus Valores	Concordo muito	1	17%
	Concordo	4	67%
	Discordo	1	17%
	Discordo muito	0	0%
	Não Responde	0	0%
vi- A minha empresa tem uma menção específica nos seus Temas Estratégicos	Concordo muito	0	0%
	Concordo	4	67%
	Discordo	2	33%
	Discordo muito	0	0%
	Não Responde	0	0%
vii- A minha empresa tem Métricas de Sustentabilidade	Concordo muito	1	17%
	Concordo	4	67%
	Discordo	1	17%
	Discordo muito	0	0%
	Não Responde	0	0%
viii- A minha empresa emite um Relatório de Sustentabilidade	Concordo muito	0	0%
	Concordo	3	50%
	Discordo	3	50%
	Discordo muito	0	0%
	Não Responde	0	0%

Pergunta 3

P3 - Dados Colectivos

Por favor caracterize a forma como a sua empresa divulga publicamente o seu plano estruturado, processo ou roteiro de sustentabilidade, classificando as seguintes opções:		Frequência	Proporção
i- A minha empresa NÃO divulga publicamente o seu plano	Concordo muito	0	0%
	Concordo	1	8%
	Discordo	8	62%
	Discordo muito	4	31%
	Não Responde	0	0%
ii- A minha empresa divulga pela Internet	Concordo muito	4	31%
	Concordo	4	31%
	Discordo	4	31%
	Discordo muito	1	8%
	Não Responde	0	0%
iii- A minha empresa divulga via brochuras/folhetos/cartazes	Concordo muito	2	15%
	Concordo	4	31%
	Discordo	5	38%
	Discordo muito	1	8%
	Não Responde	1	8%
iv- A minha empresa divulga através dum Painel Comunitário	Concordo muito	2	15%
	Concordo	2	15%
	Discordo	8	62%
	Discordo muito	0	0%
	Não Responde	1	8%
v- A minha empresa divulga em dias de "Portas Abertas"	Concordo muito	3	23%
	Concordo	5	38%
	Discordo	4	31%
	Discordo muito	0	0%
	Não Responde	1	8%
vi- A minha empresa divulga pelos media social ((Facebook, Twitter, Youtube)	Concordo muito	0	0%
	Concordo	3	23%
	Discordo	7	54%
	Discordo muito	2	15%
	Não Responde	1	8%

P3 – Empresas Grandes

Por favor caracterize a forma como a sua empresa divulga publicamente o seu plano estruturado, processo ou roteiro de sustentabilidade, classificando as seguintes opções:		Frequência	Proporção
i- A minha empresa NÃO divulga publicamente o seu plano	Concordo muito	0	0%
	Concordo	1	14%
	Discordo	3	43%
	Discordo muito	3	43%
	Não Responde	0	0%
ii- A minha empresa divulga pela Internet	Concordo muito	3	43%
	Concordo	1	14%
	Discordo	2	29%
	Discordo muito	1	14%
	Não Responde	0	0%
iii- A minha empresa divulga via brochuras/folhetos/cartazes	Concordo muito	2	29%
	Concordo	1	14%
	Discordo	2	29%
	Discordo muito	1	14%
	Não Responde	1	14%
iv- A minha empresa divulga através dum Painel Comunitário	Concordo muito	2	29%
	Concordo	1	14%
	Discordo	3	43%
	Discordo muito	0	0%
	Não Responde	1	14%
v- A minha empresa divulga em dias de “Portas Abertas”	Concordo muito	3	43%
	Concordo	2	29%
	Discordo	1	14%
	Discordo muito	0	0%
	Não Responde	1	14%
vi- A minha empresa divulga pelos media social ((Facebook, Twitter, Youtube)	Concordo muito	0	0%
	Concordo	1	14%
	Discordo	3	43%
	Discordo muito	2	29%
	Não Responde	1	14%

P3 – Empresas PME

Por favor caracterize a forma como a sua empresa divulga publicamente o seu plano estruturado, processo ou roteiro de sustentabilidade, classificando as seguintes opções:		Frequência	Proporção
i- A minha empresa NÃO divulga publicamente o seu plano	Concordo muito	0	0%
	Concordo	0	0%
	Discordo	5	83%
	Discordo muito	1	17%
	Não Responde	0	0%
ii- A minha empresa divulga pela Internet	Concordo muito	1	17%
	Concordo	3	50%
	Discordo	2	33%
	Discordo muito	0	0%
	Não Responde	0	0%
iii- A minha empresa divulga via brochuras/folhetos/cartazes	Concordo muito	0	0%
	Concordo	3	50%
	Discordo	3	50%
	Discordo muito	0	0%
	Não Responde	0	0%
iv- A minha empresa divulga através dum Painel Comunitário	Concordo muito	0	0%
	Concordo	1	17%
	Discordo	5	83%
	Discordo muito	0	0%
	Não Responde	0	0%
v- A minha empresa divulga em dias de “Portas Abertas”	Concordo muito	0	0%
	Concordo	3	50%
	Discordo	3	50%
	Discordo muito	0	0%
	Não Responde	0	0%
vi- A minha empresa divulga pelos media social ((Facebook, Twitter, Youtube)	Concordo muito	0	0%
	Concordo	2	33%
	Discordo	4	67%
	Discordo muito	0	0%
	Não Responde	0	0%

Pergunta 4

P4- Dados Colectivos

Por favor caracterize o grau de implementação das seguintes iniciativas na sua empresa, classificando as seguintes opções:		Frequência	Proporção
i- Pegada de carbono	Não aplicável	1	8%
	Não implementado	1	8%
	Planeando implem.	2	15%
	Implem. em curso	3	23%
	Implementado	6	46%
ii- Plano estratégicos incluindo metas de sustentabilidade	Não responde	0	0%
	Não aplicável	0	0%
	Não implementado	1	8%
	Planeando implem.	1	8%
	Implem. em curso	3	23%
iii- Desenvolvimento de métricas de sustentabilidade	Implementado	8	62%
	Não responde	0	0%
	Não aplicável	0	0%
	Não implementado	0	0%
	Planeando implem.	1	8%
iv- Eficiência energética/Consumo específico de energia (MJ/t de produto)	Implem. em curso	3	23%
	Implementado	9	69%
	Não responde	0	0%
	Não aplicável	2	15%
	Não implementado	0	0%
v- Envolvimento de clientes ou comunidade/Painel Comunitário	Planeando implem.	0	0%
	Implem. em curso	2	15%
	Implementado	8	62%
	Não responde	0	0%
	Não aplicável	3	23%
vi- Substituição de frota para reduzir uso de combustíveis	Não implementado	3	23%
	Planeando implem.	0	0%
	Implem. em curso	2	15%
	Implementado	5	38%
	Não responde	0	0%
vii- Redesenho de embalagens para reduzir uso de material de embalagem	Não aplicável	7	54%
	Não implementado	2	15%
	Planeando implem.	0	0%
	Implem. em curso	0	0%
	Implementado	4	31%
viii- Análise Ciclo de Vida (equivalente ISO 14040)	Não responde	0	0%
	Não aplicável	3	23%
	Não implementado	5	38%
	Planeando implem.	2	15%
	Implem. em curso	0	0%
ix- Redesenho do produto para melhorar a sustentabilidade	Implementado	3	23%
	Não responde	0	0%
	Não aplicável	6	46%
	Não implementado	0	0%
	Planeando implem.	0	0%
x- Programa de gestão de resíduos (redução, reutilização, reciclagem)	Implem. em curso	1	8%
	Implementado	12	92%
	Não responde	0	0%
	Não aplicável	0	0%
	Não implementado	0	0%
xi- Relatório de Sustentabilidade	Planeando implem.	0	0%
	Implem. em curso	1	8%
	Implementado	3	23%
	Não responde	2	15%
	Não aplicável	5	38%
xii- Utilização de critérios de sustentabilidade para compras	Não responde	0	0%
	Não aplicável	0	0%
	Não implementado	2	15%
	Planeando implem.	2	15%
	Implem. em curso	2	15%
xiii- Utilização eficiente da água/ Consumos específicos de água e percentagem de água reutilizada.	Implementado	7	54%
	Não responde	0	0%
	Não aplicável	0	0%
	Não implementado	0	0%
	Planeando implem.	0	0%
xiv- Matérias primas provenientes de fontes renováveis	Implem. em curso	1	8%
	Implementado	3	23%
	Não responde	0	0%
	Não aplicável	8	62%
	Não implementado	1	8%
xv- Prevenção de acidentes graves/Segurança Processual	Implementado	13	100%
	Não responde	0	0%
	Não aplicável	0	0%
	Não implementado	0	0%
	Planeando implem.	0	0%
xvi-Higiene e Segurança no Trabalho/ Bem-estar dos trabalhadores	Implem. em curso	0	0%
	Implementado	12	92%
	Não responde	0	0%
	Não aplicável	0	0%
	Não implementado	0	0%
xvii- Diversidade, inclusão e igualdade de oportunidades	Implem. em curso	1	8%
	Implementado	13	100%
	Não responde	0	0%
	Não aplicável	0	0%
	Não implementado	0	0%

P4- Empresas Grandes

Por favor caracterize o grau de implementação das seguintes iniciativas na sua empresa, classificando as seguintes opções:		Frequência	Proporção
i- Pegada de carbono	Não aplicável	0	0%
	Não implementado	1	14%
	Planeando implem.	1	14%
	Implem. em curso	0	0%
	Implementado	5	71%
ii- Plano estratégicos incluindo metas de sustentabilidade	Não responde	0	0%
	Não aplicável	0	0%
	Não implementado	1	14%
	Planeando implem.	0	0%
	Implem. em curso	1	14%
iii- Desenvolvimento de métricas de sustentabilidade	Implementado	5	71%
	Não responde	0	0%
	Não aplicável	0	0%
	Não implementado	0	0%
	Planeando implem.	1	14%
iv- Eficiência energética/Consumo específico de energia (MJ/t de produto)	Implem. em curso	0	0%
	Implementado	6	86%
	Não responde	0	0%
	Não aplicável	0	0%
	Não implementado	0	0%
v- Envolvimento de clientes ou comunidade/Painel Comunitário	Planeando implem.	0	0%
	Implem. em curso	1	14%
	Implementado	6	86%
	Não responde	0	0%
	Não aplicável	0	0%
vi- Substituição de frota para reduzir uso de combustíveis	Não responde	0	0%
	Não aplicável	0	0%
	Não implementado	2	29%
	Planeando implem.	1	14%
	Implem. em curso	2	29%
vii- Redesenho de embalagens para reduzir uso de material de embalagem	Implementado	3	43%
	Não responde	0	0%
	Não aplicável	0	0%
	Não implementado	1	14%
	Planeando implem.	0	0%
viii- Análise Ciclo de Vida (equivalente ISO 14040)	Implem. em curso	0	0%
	Implementado	3	43%
	Não responde	0	0%
	Não aplicável	0	0%
	Não implementado	3	43%
ix- Redesenho do produto para melhorar a sustentabilidade	Planeando implem.	2	29%
	Implem. em curso	0	0%
	Implementado	3	43%
	Não responde	0	0%
	Não aplicável	0	0%
x- Programa de gestão de resíduos (redução, reutilização, reciclagem)	Não responde	0	0%
	Não aplicável	0	0%
	Não implementado	0	0%
	Planeando implem.	0	0%
	Implem. em curso	0	0%
xi- Relatório de Sustentabilidade	Implementado	7	100%
	Não responde	0	0%
	Não aplicável	0	0%
	Não implementado	2	29%
	Planeando implem.	1	14%
xii- Utilização de critérios de sustentabilidade para compras	Implem. em curso	1	14%
	Implementado	3	43%
	Não responde	0	0%
	Não aplicável	0	0%
	Não implementado	0	0%
xiii- Utilização eficiente da água/ Consumos específicos de água e percentagem de água reutilizada.	Planeando implem.	2	29%
	Implem. em curso	0	0%
	Implementado	5	71%
	Não responde	0	0%
	Não aplicável	0	0%
xiv- Matérias primas provenientes de fontes renováveis	Não responde	0	0%
	Não aplicável	0	0%
	Não implementado	0	0%
	Planeando implem.	0	0%
	Implem. em curso	0	0%
xv- Prevenção de acidentes graves/Segurança Processual	Implementado	2	29%
	Não responde	0	0%
	Não aplicável	0	0%
	Não implementado	0	0%
	Planeando implem.	0	0%
xvi- Higiene e Segurança no Trabalho/ Bem-estar dos trabalhadores	Implem. em curso	0	0%
	Implementado	7	100%
	Não responde	0	0%
	Não aplicável	0	0%
	Não implementado	0	0%
xvii- Diversidade, inclusão e igualdade de oportunidades	Planeando implem.	0	0%
	Implem. em curso	1	14%
	Implementado	6	86%
	Não responde	0	0%
	Não aplicável	0	0%

Empresas PME

Por favor caracterize o grau de implementação das seguintes iniciativas na sua empresa, classificando as seguintes opções:		Frequência	Proporção
i- Pegada de carbono	Não aplicável	1	17%
	Não implementado	0	0%
	Planeando implem.	1	17%
	Implem. em curso	3	50%
	Implementado	1	17%
ii- Plano estratégicos incluindo metas de sustentabilidade	Não responde	0	0%
	Não aplicável	0	0%
	Não implementado	0	0%
	Planeando implem.	1	17%
	Implem. em curso	2	33%
iii- Desenvolvimento de métricas de sustentabilidade	Implementado	3	50%
	Não responde	0	0%
	Não aplicável	0	0%
	Não implementado	0	0%
	Planeando implem.	0	0%
iv- Eficiência energética/Consumo específico de energia (MJ/t de produto)	Implem. em curso	3	50%
	Implementado	3	50%
	Não responde	0	0%
	Não aplicável	2	33%
	Não implementado	0	0%
v- Envolvimento de clientes ou comunidade/Painel Comunitário	Planeando implem.	0	0%
	Implem. em curso	0	0%
	Implementado	5	83%
	Não responde	0	0%
	Não aplicável	1	17%
vi- Substituição de frota para reduzir uso de combustíveis	Não implementado	0	0%
	Planeando implem.	0	0%
	Implem. em curso	2	33%
	Implementado	0	0%
	Não responde	0	0%
vii- Redesenho de embalagens para reduzir uso de material de embalagem	Não aplicável	4	67%
	Não implementado	1	17%
	Planeando implem.	0	0%
	Implem. em curso	0	0%
	Implementado	1	17%
viii- Análise Ciclo de Vida (equivalente ISO 14040)	Não responde	0	0%
	Não aplicável	3	50%
	Não implementado	2	33%
	Planeando implem.	0	0%
	Implem. em curso	0	0%
ix- Redesenho do produto para melhorar a sustentabilidade	Implementado	1	17%
	Implem. em curso	3	50%
	Não responde	0	0%
	Não aplicável	0	0%
	Não implementado	0	0%
x- Programa de gestão de resíduos (redução, reutilização, reciclagem)	Planeando implem.	0	0%
	Implem. em curso	1	17%
	Implementado	5	83%
	Não responde	0	0%
	Não aplicável	0	0%
xi- Relatório de Sustentabilidade	Não aplicável	2	33%
	Não implementado	1	17%
	Planeando implem.	0	0%
	Implem. em curso	1	17%
	Implementado	2	33%
xii- Utilização de critérios de sustentabilidade para compras	Não responde	0	0%
	Não aplicável	0	0%
	Não implementado	2	33%
	Planeando implem.	0	0%
	Implem. em curso	2	33%
xiii- Utilização eficiente da água/ Consumos específicos de água e percentagem de água reutilizada.	Implementado	2	33%
	Não responde	0	0%
	Não aplicável	0	0%
	Não implementado	0	0%
	Planeando implem.	0	0%
xiv- Matérias primas provenientes de fontes renováveis	Implem. em curso	0	0%
	Implementado	6	100%
	Não responde	0	0%
	Não aplicável	5	83%
	Não implementado	0	0%
xv- Prevenção de acidentes graves/Segurança Processual	Planeando implem.	0	0%
	Implem. em curso	0	0%
	Implementado	6	100%
	Não responde	0	0%
	Não aplicável	0	0%
xvi-Higiene e Segurança no Trabalho/ Bem-estar dos trabalhadores	Não aplicável	0	0%
	Não implementado	0	0%
	Planeando implem.	0	0%
	Implem. em curso	0	0%
	Implementado	6	100%
xvii- Diversidade, inclusão e igualdade de oportunidades	Não responde	0	0%
	Não aplicável	0	0%
	Não implementado	0	0%
	Planeando implem.	0	0%
	Implem. em curso	0	0%

Pergunta 5

P5 – Dados Colectivos

Quais são as 5 iniciativas de sustentabilidade mais importantes para a sua empresa?	Nº1 Freq	Nº 2 Freq	Nº 3 Freq	Nº4 Freq	Nº5 Freq	P1- Pond	P2- Pond	P3- Pond	P4- Pond	P5- Pond	Total Pond
i- Pegada de carbono	1	0	2	1	0	2.6%	0.0%	3.1%	1.0%	0.0%	6.7%
ii- Plano estratégicos incluindo metas de sustentabilidade	6	0	0	0	0	15.4%	0.0%	0.0%	0.0%	0.0%	15.4%
iii- Desenvolvimento de métricas de sustentabilidade	0	2	0	1	3	0.0%	4.1%	0.0%	1.0%	1.5%	6.7%
iv- Eficiência energética/Consumo específico de energia (MJ/t de produto)	1	2	0	1	3	2.6%	4.1%	0.0%	1.0%	1.5%	9.2%
v- Envolvimento de clientes ou comunidade	0	0	2	3	2	0.0%	0.0%	3.1%	3.1%	1.0%	7.2%
vi- Sistema de Gestão Ambiental ou equivalente	0	2	3	2	1	0.0%	4.1%	4.6%	2.1%	0.5%	11.3%
vii- Sistema OSHAS 18001 ou equivalente	1	2	1	2	2	2.6%	4.1%	1.5%	2.1%	1.0%	11.3%
viii- Sistema SA 8000 (Responsabilidade Social) ou equivalente	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
ix- Substituição de frota para reduzir uso de combustíveis	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x- Redesenho de embalagens para reduzir uso de material de embalagem	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
xi- Análise Ciclo de Vida (equivalente a ISO 14040)	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
xii- Redesenho do produto para melhorar a sustentabilidade	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
xiii- Programa de redução de resíduos (reciclagem, reutilização, redução)	1	0	1	1	0	2.6%	0.0%	1.5%	1.0%	0.0%	5.1%
xiv- Relatório de Sustentabilidade	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
xv- Utilização de critérios de sustentabilidade para compras	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
xvi- Utilização eficiente da água/ Consumos específicos de água e percentagem de água reutilizada.	0	1	2	0	0	0.0%	2.1%	3.1%	0.0%	0.0%	5.1%
xvii- Matérias-primas provenientes de fontes renováveis	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
xviii- Prevenção de acidentes graves/Segurança Processual	1	3	1	1	0	2.6%	6.2%	1.5%	1.0%	0.0%	11.3%
xix- Higiene e Segurança no Trabalho/ Bem-estar dos trabalhadores	2	1	1	1	0	5.1%	2.1%	1.5%	1.0%	0.0%	9.7%
xx- Diversidade, inclusão e igualdade de oportunidades	0	0	0	0	1	0.0%	0.0%	0.0%	0.0%	0.5%	0.5%
xxi- Selecção e qualificação dos fornecedores/ serviços etc..	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
xxii- Outros	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
não responde	0	0	0	0	1	0.0%	0.0%	0.0%	0.0%	0.0%	0.5%

P5 – Empresas Grandes

Quais são as 5 iniciativas de sustentabilidade mais importantes para a sua empresa?	Nº1 Freq	Nº 2 Freq	Nº 3 Freq	Nº4 Freq	Nº5 Freq	P1- Pond	P2- Pond	P3- Pond	P4- Pond	P5- Pond	Total Pond
i-Pegada de carbono	1	0	1	0	0	4.8%	0.0%	2.9%	0.0%	0.0%	7.6%
ii- Plano estratégicos incluindo metas de sustentabilidade	2	0	0	0	0	9.5%	0.0%	0.0%	0.0%	0.0%	9.5%
iii- Desenvolvimento de métricas de sustentabilidade	0	1	0	0	1	0.0%	3.8%	0.0%	0.0%	1.0%	4.8%
iv- Eficiência energética/Consumo específico de energia (MJ/t de produto)	1	2	0	1	2	4.8%	7.6%	0.0%	1.9%	1.9%	16.2%
v- Envolvimento de clientes ou comunidade	0	0	0	2	1	0.0%	0.0%	0.0%	3.8%	1.0%	4.8%
vi- Sistema de Gestão Ambiental ou equivalente	0	1	2	1	0	0.0%	3.8%	5.7%	1.9%	0.0%	11.4%
vii- Sistema OSHAS 18001 ou equivalente	0	1	1	1	1	0.0%	3.8%	2.9%	1.9%	1.0%	9.5%
viii- Sistema SA 8000 (Responsabilidade Social) ou equivalente	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
ix- Substituição de frota para reduzir uso de combustíveis	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x- Redesenho de embalagens para reduzir uso de material de embalagem	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
xi- Análise Ciclo de Vida (equivalente a ISO 14040)	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
xii- Redesenho do produto para melhorar a sustentabilidade	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
xiii- Programa de redução de resíduos (reciclagem, reutilização, redução)	1	0	0	1	0	4.8%	0.0%	0.0%	1.9%	0.0%	6.7%
xiv- Relatório de Sustentabilidade	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
xv- Utilização de critérios de sustentabilidade para compras	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
xvi- Utilização eficiente da água/ Consumos específicos de água e percentagem de água reutilizada.	0	1	2	0	0	0.0%	3.8%	5.7%	0.0%	0.0%	9.5%
xvii- Matérias-primas provenientes de fontes renováveis	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
xviii- Prevenção de acidentes graves/Segurança Processual	1	0	1	1	0	4.8%	0.0%	2.9%	1.9%	0.0%	9.5%
xix- Higiene e Segurança no Trabalho/ Bem-estar dos trabalhadores	1	1	0	0	0	4.8%	3.8%	0.0%	0.0%	0.0%	8.6%
xx- Diversidade, inclusão e igualdade de oportunidades	0	0	0	0	1	0.0%	0.0%	0.0%	0.0%	1.0%	1.0%
xxi- Selecção e qualificação dos fornecedores/ serviços etc..	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
xxii- Outros	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
não responde	0	0	0	0	1	0.0%	0.0%	0.0%	0.0%	0.0%	1.0%

P5-Empresas PME

Quais são as 5 iniciativas de sustentabilidade mais importantes para a sua empresa?	Nº1 Freq	Nº 2 Freq	Nº 3 Freq	Nº4 Freq	Nº5 Freq	P1- Pond	P2- Pond	P3- Pond	P4- Pond	P5- Pond	Total Pond
i-Pegada de carbono	0	0	1	1	0	0.0%	0.0%	3.3%	2.2%	0.0%	5.6%
ii- Plano estratégicos incluindo metas de sustentabilidade	4	0	0	0	0	22.2%	0.0%	0.0%	0.0%	0.0%	22.2%
iii- Desenvolvimento de métricas de sustentabilidade	0	1	0	1	2	0.0%	4.4%	0.0%	2.2%	2.2%	8.9%
iv- Eficiência energética/Consumo específico de energia (MJ/t de produto)	0	0	0	0	1	0.0%	0.0%	0.0%	0.0%	1.1%	1.1%
v- Envolvimento de clientes ou comunidade	0	0	2	1	1	0.0%	0.0%	6.7%	2.2%	1.1%	10.0%
vi- Sistema de Gestão Ambiental ou equivalente	0	1	1	1	1	0.0%	4.4%	3.3%	2.2%	1.1%	11.1%
vii- Sistema OSHAS 18001 ou equivalente	1	1	0	1	1	5.6%	4.4%	0.0%	2.2%	1.1%	13.3%
viii- Sistema SA 8000 (Responsabilidade Social) ou equivalente	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
ix- Substituição de frota para reduzir uso de combustíveis	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
x- Redesenho de embalagens para reduzir uso de material de embalagem	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
xi- Análise Ciclo de Vida (equivalente a ISO 14040)	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
xii- Redesenho do produto para melhorar a sustentabilidade	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
xiii- Programa de redução de resíduos (reciclagem, reutilização, redução)	0	0	1	0	0	0.0%	0.0%	3.3%	0.0%	0.0%	3.3%
xiv- Relatório de Sustentabilidade	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
xv- Utilização de critérios de sustentabilidade para compras	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
xvi- Utilização eficiente da água/ Consumos específicos de água e percentagem de água reutilizada.	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
xvii- Matérias-primas provenientes de fontes renováveis	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
xviii- Prevenção de acidentes graves/Segurança Processual	0	3	0	0	0	0.0%	13.3%	0.0%	0.0%	0.0%	13.3%
xix- Higiene e Segurança no Trabalho/ Bem-estar dos trabalhadores	1	0	1	1	0	5.6%	0.0%	3.3%	2.2%	0.0%	11.1%
xx- Diversidade, inclusão e igualdade de oportunidades	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
xxi- Selecção e qualificação dos fornecedores/ serviços etc..	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
xxii- Outros	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
não responde											0.0%

Pergunta 6

Dados Colectivos

Por favor escolha a opção que melhor descreve os requisitos que a sua empresa exige a fornecedores/ serviços externos.	Freq	Proporção
i - ISO 9001 ou equivalente exigida	1	8%
ii - ISO 14001 ou equivalente exigida	0	0%
iii - OSHAS 18001 ou equivalente exigida	0	0%
iv - SA 8000 ou equivalente exigida	0	0%
v - ISO 9001 & 14001 ou equivalentes exigidas	2	15%
vi - ISO 9001 & 14001 & OSHAS 18011 ou equiv exigidas	0	0%
vii - Certificações não exigidas mas valorizadas para selecção	7	54%
viii - Certificações não valorizadas para selecção	2	15%
ix - Outros	0	0%
x - Não responde	1	8%

P6 – Empresas Grandes

Por favor escolha a opção que melhor descreve os requisitos que a sua empresa exige a fornecedores/ serviços externos.	Freq	Proporção
i - ISO 9001 ou equivalente exigida	0	0%
ii - ISO 14001 ou equivalente exigida	0	0%
iii - OSHAS 18001 ou equivalente exigida	0	0%
iv - SA 8000 ou equivalente exigida	0	0%
v - ISO 9001 & 14001 ou equivalentes exigidas	2	29%
vi - ISO 9001 & 14001 & OSHAS 18011 ou equiv exigidas	0	0%
vii - Certificações não exigidas mas valorizadas para selecção	4	57%
viii - Certificações não valorizadas para selecção	0	0%
ix - Outros	0	0%
x - Não responde	1	14%

P6 Empresas PME

Por favor escolha a opção que melhor descreve os requisitos que a sua empresa exige a fornecedores/ serviços externos.	Freq	Proporção
i - ISO 9001 ou equivalente exigida	1	17%
ii - ISO 14001 ou equivalente exigida	0	0%
iii - OSHAS 18001 ou equivalente exigida	0	0%
iv - SA 8000 ou equivalente exigida	0	0%
v - ISO 9001 & 14001 ou equivalentes exigidas	0	0%
vi - ISO 9001 & 14001 & OSHAS 18011 ou equiv exigidas	0	0%
vii - Certificações não exigidas mas valorizadas para selecção	3	50%
viii - Certificações não valorizadas para selecção	2	33%
ix - Outros	0	0%
x - Não responde	0	0%

Certificações empresas segundo dados da APEQ respeitante às empresas que responderam ao inquérito

Dados Colectivos

Certificação	Frequência	Proporção
ISO 9001 ou equivalente	14	93%
ISO 14001 ou equivalente	11	73%
OSHAS 18001 ou equivalente	6	40%
SA 8000 ou equivalente	0	0%
Outras Certificações	8	53%
Qual	3	20%
Qual+Amb	5	33%
Qual+Amb+HSST	6	40%
Qual+Amb+HSST+CSR	0	0%
Outras	1	7%

Empresas Grandes

Certificação	Frequência	Proporção
ISO 9001 ou equivalente	8	100%
ISO 14001 ou equivalente	6	75%
OSHAS 18001 ou equivalente	4	50%
SA 8000 ou equivalente	0	0%
Outras Certificações	4	50%
Qual	3	38%
Qual+Amb	5	63%
Qual+Amb+HSST	6	75%
Qual+Amb+HSST+CSR	0	0%
Outras	1	13%

Empresas PME

Certificação	Frequência	Proporção
ISO 9001 ou equivalente	6	86%
ISO 14001 ou equivalente	5	71%
OSHAS 18001 ou equivalente	2	29%
SA 8000 ou equivalente	0	0%
Outras Certificações	4	57%
Qual	3	43%
Qual+Amb	5	71%
Qual+Amb+HSST	6	86%
Qual+Amb+HSST+CSR	0	0%
Outras	1	14%

Pergunta 7

Dados Colectivos

Quais são 3 principais forças motrizes das iniciativas de sustentabilidade da sua empresa?	Nº1 Freq	Nº 2 Freq	Nº 3 Freq	P1- Pond	P2- Pond	P3- Pond	Total Pond
i- Reputação /imagem de marca da empresa	0	1	0	0.0%	2.5%	0.0%	2.5%
ii- Valores da empresa	4	2	4	15.4%	5.1%	5.1%	25.5%
iii- Redução de custos/melhorias na eficiência	4	2	4	15.4%	5.1%	5.1%	25.5%
iv- Empregados	3	1	0	11.5%	2.5%	0.0%	14.1%
v- Consumidor/pressão pública	0	0	0	0.0%	0.0%	0.0%	0.0%
vi- Iniciativas governamentais/cumprimento legal	0	1	1	0.0%	2.5%	1.3%	3.8%
vii- Investidores	0	0	0	0.0%	0.0%	0.0%	0.0%
viii- Gestão do risco	0	4	2	0.0%	10.2%	2.5%	12.7%
ix- Requisitos dos fornecedores	0	0	1	0.0%	0.0%	1.3%	1.3%
x- Requisitos dos clientes	1	2	1	3.8%	5.1%	1.3%	10.2%
xi- Contribuir para os Objectivos de Desenvolvimento do Milénio (ONU)	0	0	0	0.0%	0.0%	0.0%	0.0%
xii- Outros (especifique sumariamente)	1*	0	0	3.8%	0.0%	0.0%	3.8%
Não responde							0.0%

P7- Empresas Grandes

Quais são 3 principais forças motrizes das iniciativas de sustentabilidade da sua empresa?	Nº1 Freq	Nº 2 Freq	Nº 3 Freq	P1- Pond	P2- Pond	P3- Pond	Total Pond
i- Reputação /imagem de marca da empresa	0	1	0	0.0%	4.7%	0.0%	4.7%
ii- Valores da empresa	3	1	2	21.4%	4.7%	4.7%	30.9%
iii- Redução de custos/melhorias na eficiência	2	2	2	14.3%	9.4%	4.7%	28.4%
iv- Empregados	1	0	0	7.1%	0.0%	0.0%	7.1%
v- Consumidor/pressão pública	0	0	0	0.0%	0.0%	0.0%	0.0%
vi- Iniciativas governamentais/cumprimento legal	0	1	1	0.0%	4.7%	2.4%	7.1%
vii- Investidores	0	0	0	0.0%	0.0%	0.0%	0.0%
viii- Gestão do risco	0	2	2	0.0%	9.4%	4.7%	14.1%
ix- Requisitos dos fornecedores	0	0	0	0.0%	0.0%	0.0%	0.0%
x- Requisitos dos clientes	0	0	0	0.0%	0.0%	0.0%	0.0%
xi- Contribuir para os Objectivos de Desenvolvimento do Milénio (ONU)	0	0	0	0.0%	0.0%	0.0%	0.0%
xii- Outros (especifique sumariamente)	1*	0	0	7.1%	0.0%	0.0%	7.1%
Não responde							0.0%

*License to operate by society (tem semelhanças com 'pressão pública' mas não foi entendido como tal)

P7- Empresas PME

Quais são 3 principais forças motrizes das iniciativas de sustentabilidade da sua empresa?	Nº1 Freq	Nº 2 Freq	Nº 3 Freq	P1- Pond	P2- Pond	P3- Pond	Total Pond
i- Reputação /imagem de marca da empresa	0	0	0	0.0%	0.0%	0.0%	0.0%
ii- Valores da empresa	1	1	2	8.3%	5.5%	5.5%	19.3%
iii- Redução de custos/melhorias na eficiência	2	0	2	16.7%	0.0%	5.5%	22.2%
iv- Empregados	2	1	0	16.7%	5.5%	0.0%	22.2%
v- Consumidor/pressão pública	0	0	0	0.0%	0.0%	0.0%	0.0%
vi- Iniciativas governamentais/cumprimento legal	0	0	0	0.0%	0.0%	0.0%	0.0%
vii- Investidores	0	0	0	0.0%	0.0%	0.0%	0.0%
viii- Gestão do risco	0	2	0	0.0%	11.0%	0.0%	11.0%
ix- Requisitos dos fornecedores	0	0	1	0.0%	0.0%	2.8%	2.8%
x- Requisitos dos clientes	1	2	1	8.3%	11.0%	2.8%	22.1%
xi- Contribuir para os Objectivos de Desenvolvimento do Milénio (ONU)	0	0	0	0.0%	0.0%	0.0%	0.0%
xii- Outros (especifique sumariamente)	0	0	0	0.0%	0.0%	0.0%	0.0%
Não responde							0.0%

Pergunta 8

Dados Colectivos

Quais são as partes interessadas mais influentes nas decisões relacionadas com a sustentabilidade?	Nº1 Freq	Nº 2 Freq	Nº 3 Freq	P1- Pond	P2- Pond	P3- Pond	Total Pond
i- Conselho consultivo sobre sustentabilidade	2	0	1	7.7%	0.0%	1.3%	9.0%
ii- Líderes sénior (topo)/Gestão de topo	7	4	0	26.9%	10.2%	0.0%	37.1%
iii- Líderes intermédios	0	3	1	0.0%	7.6%	1.3%	8.9%
iv- Empregados	0	1	3	0.0%	2.5%	3.8%	6.3%
v- Clientes	1	1	3	3.8%	2.5%	3.8%	10.2%
vi- Fornecedores	0	0	0	0.0%	0.0%	0.0%	0.0%
vii- Parceiros de Negócio	0	0	0	0.0%	0.0%	0.0%	0.0%
viii- Concorrência	0	0	0	0.0%	0.0%	0.0%	0.0%
ix- Administração pública	0	0	1	0.0%	0.0%	1.3%	1.3%
x- Investidores/accionistas	2	2	3	7.7%	5.1%	3.8%	16.6%
xi- ONG's	0	0	0	0.0%	0.0%	0.0%	0.0%
xii- Associação Produtores	0	1	0	0.0%	2.5%	0.0%	2.5%
xiii- Sindicatos	0	0	0	0.0%	0.0%	0.0%	0.0%
xiv- Outros (especifique sumariamente)	0	0	0	0.0%	0.0%	0.0%	0.0%
Não Responde	1	1	1	3.8%	2.5%	1.3%	7.7%

P8 – Empresas Grandes

Quais são as partes interessadas mais influentes nas decisões relacionadas com a sustentabilidade?	Nº1 Freq	Nº 2 Freq	Nº 3 Freq	P1- Pond	P2- Pond	P3- Pond	Total Pond
i- Conselho consultivo sobre sustentabilidade	2	0	0	14.3%	0.0%	0.0%	14.3%
ii- Líderes sénior (topo)/Gestão de topo	3	3	0	21.4%	14.1%	0.0%	35.6%
iii- Líderes intermédios	0	0	1	0.0%	0.0%	2.4%	2.4%
iv- Empregados	0	0	3	0.0%	0.0%	7.1%	7.1%
v- Clientes	0	0	1	0.0%	0.0%	2.4%	2.4%
vi- Fornecedores	0	0	0	0.0%	0.0%	0.0%	0.0%
vii- Parceiros de Negócio	0	0	0	0.0%	0.0%	0.0%	0.0%
viii- Concorrência	0	0	0	0.0%	0.0%	0.0%	0.0%
ix- Administração pública	0	0	0	0.0%	0.0%	0.0%	0.0%
x- Investidores/accionistas	1	2	1	7.1%	9.4%	2.4%	18.9%
xi- ONG's	0	0	0	0.0%	0.0%	0.0%	0.0%
xii- Associação Produtores	0	1	0	0.0%	4.7%	0.0%	4.7%
xiii- Sindicatos	0	0	0	0.0%	0.0%	0.0%	0.0%
xiv- Outros (especifique sumariamente)	0	0	0	0.0%	0.0%	0.0%	0.0%
Não Responde	1	1	1	7.1%	4.7%	2.4%	14.2%

P8 – Empresas PME

Quais são as partes interessadas mais influentes nas decisões relacionadas com a sustentabilidade?	Nº1 Freq	Nº 2 Freq	Nº 3 Freq	P1- Pond	P2- Pond	P3- Pond	Total Pond
i- Conselho consultivo sobre sustentabilidade	0	0	1	0.0%	0.0%	2.8%	2.8%
ii- Líderes sénior (topo)/Gestão de topo	4	1	0	33.3%	5.5%	0.0%	38.8%
iii- Líderes intermédios	0	3	0	0.0%	16.5%	0.0%	16.5%
iv- Empregados	0	1	0	0.0%	5.5%	0.0%	5.5%
v- Clientes	1	1	2	8.3%	5.5%	5.5%	19.3%
vi- Fornecedores	0	0	0	0.0%	0.0%	0.0%	0.0%
vii- Parceiros de Negócio	0	0	0	0.0%	0.0%	0.0%	0.0%
viii- Concorrência	0	0	0	0.0%	0.0%	0.0%	0.0%
ix- Administração pública	0	0	1	0.0%	0.0%	2.8%	2.8%
x- Investidores/accionistas	1	0	2	8.3%	0.0%	5.5%	13.8%
xi- ONG's	0	0	0	0.0%	0.0%	0.0%	0.0%
xii- Associação Produtores	0	0	0	0.0%	0.0%	0.0%	0.0%
xiii- Sindicatos	0	0	0	0.0%	0.0%	0.0%	0.0%
xiv- Outros (especifique sumariamente)	0	0	0	0.0%	0.0%	0.0%	0.0%
Não Responde	0	0	0	0.0%	0.0%	0.0%	0.0%

Pergunta 9

Dados Colectivos

Quais são as 3 barreiras mais significativas que impedem a sua empresa de desenvolver e implementar estratégias ou práticas sustentáveis?	Nº1 Freq	Nº 2 Freq	Nº 3 Freq	P1- Pond	P2- Pond	P3- Pond	Total Pond
i- Financiamento	1	1	3	3.8%	2.5%	3.8%	10.2%
ii- Complexidade da implementação	3	1	1	11.5%	2.5%	1.3%	15.3%
iii- Dificil prever as necessidades de sustentabilidade dos clientes/sociedade	1	3	1	3.8%	7.6%	1.3%	12.7%
iv- Baixo retorno do investimento	1	4	0	3.8%	10.2%	0.0%	14.0%
v- Falta de informação e conhecimento interno (empresa)	0	0	0	0.0%	0.0%	0.0%	0.0%
vi- Falta de pessoal	0	0	1	0.0%	0.0%	1.3%	1.3%
vii- Não há procura no mercado por desconhecimento dos clientes / consumidores	0	1	0	0.0%	2.5%	0.0%	2.5%
viii- O mercado não aceita pagar um acréscimo de custo por produtos mais "verdes"	6	0	2	23.1%	0.0%	2.5%	25.6%
ix- Falta de coordenação nas acções (legislação, incentivos, compras públicas, etc.)	1	2	1	3.8%	5.1%	1.3%	10.2%
x- Não é considerado uma prioridade para a minha empresa	0	0	0	0.0%	0.0%	0.0%	0.0%
xi- Não há compromisso das partes interessadas	0	0	0	0.0%	0.0%	0.0%	0.0%
xii- Limitações tecnológicas	0	0	4	0.0%	0.0%	5.1%	5.1%
xiii- Outro (especifique sumariamente)	0	1*	0	0.0%	2.5%	0.0%	2.5%
Não Responde							0.0%

P9 – Empresas Grandes

Quais são as 3 barreiras mais significativas que impedem a sua empresa de desenvolver e implementar estratégias ou práticas sustentáveis?	Nº1 Freq	Nº 2 Freq	Nº 3 Freq	P1- Pond	P2- Pond	P3- Pond	Total Pond
i- Financiamento	0	1	2	0.0%	4.7%	4.7%	9.4%
ii- Complexidade da implementação	2	1	1	14.3%	4.7%	2.4%	21.4%
iii- Dificil prever as necessidades de sustentabilidade dos clientes/sociedade	0	1	1	0.0%	4.7%	2.4%	7.1%
iv- Baixo retorno do investimento	1	2	0	7.1%	9.4%	0.0%	16.6%
v- Falta de informação e conhecimento interno (empresa)	0	0	0	0.0%	0.0%	0.0%	0.0%
vi- Falta de pessoal	0	0	0	0.0%	0.0%	0.0%	0.0%
vii- Não há procura no mercado por desconhecimento dos clientes / consumidores	0	0	0	0.0%	0.0%	0.0%	0.0%
viii- O mercado não aceita pagar um acréscimo de custo por produtos mais "verdes"	3	0	1	21.4%	0.0%	2.4%	23.8%
ix- Falta de coordenação nas acções (legislação, incentivos, compras públicas, etc.)	1	1	0	7.1%	4.7%	0.0%	11.9%
x- Não é considerado uma prioridade para a minha empresa	0	0	0	0.0%	0.0%	0.0%	0.0%
xi- Não há compromisso das partes interessadas	0	0	0	0.0%	0.0%	0.0%	0.0%
xii- Limitações tecnológicas	0	0	2	0.0%	0.0%	4.7%	4.7%
xiii- Outro (especifique sumariamente)	0	1*	0	0.0%	4.7%	0.0%	4.7%
Não Responde							0.0%

*Conceito do 'Business Case' da sustentabilidade não é evidente para a maioria os stakeholders

P9 – Empresas PME

Quais são as 3 barreiras mais significativas que impedem a sua empresa de desenvolver e implementar estratégias ou práticas sustentáveis?	Nº1 Freq	Nº 2 Freq	Nº 3 Freq	P1- Pond	P2- Pond	P3- Pond	Total Pond
i- Financiamento	1	0	1	8.3%	0.0%	2.8%	11.1%
ii- Complexidade da implementação	1	0	0	8.3%	0.0%	0.0%	8.3%
iii- Difícil prever as necessidades de sustentabilidade dos clientes/sociedade	1	2	0	8.3%	11.0%	0.0%	19.3%
iv- Baixo retorno do investimento	0	2	0	0.0%	11.0%	0.0%	11.0%
v- Falta de informação e conhecimento interno (empresa)	0	0	0	0.0%	0.0%	0.0%	0.0%
vi- Falta de pessoal	0	0	1	0.0%	0.0%	2.8%	2.8%
vii- Não há procura no mercado por desconhecimento dos clientes / consumidores	0	1	0	0.0%	5.5%	0.0%	5.5%
viii- O mercado não aceita pagar um acréscimo de custo por produtos mais "verdes"	3	0	1	25.0%	0.0%	2.8%	27.8%
ix- Falta de coordenação nas acções (legislação, incentivos, compras públicas, etc.)	0	1	1	0.0%	5.5%	2.8%	8.3%
x- Não é considerado uma prioridade para a minha empresa	0	0	0	0.0%	0.0%	0.0%	0.0%
xi- Não há compromisso das partes interessadas	0	0	0	0.0%	0.0%	0.0%	0.0%
xii- Limitações tecnológicas	0	0	2	0.0%	0.0%	5.5%	5.5%
xiii- Outro (especifique sumariamente)	0	0	0	0.0%	0.0%	0.0%	0.0%
Não Responde	0%	0%	0%	0.0%	0.0%	0.0%	0.0%

Pergunta 10

Dados Colectivos

Quais são os 3 benefícios mais significativos para a sua empresa por desenvolver e implementar estratégias ou práticas sustentáveis?	Nº1 Freq	Nº 2 Freq	Nº 3 Freq	P1- Pond	P2- Pond	P3- Pond	Total Pond
i- Atracção e retenção de Recursos Humanos	0	0	1	0.0%	0.0%	1.3%	1.3%
ii- Melhoria no cumprimento legal	1	1	1	3.8%	2.5%	1.3%	7.7%
iii- Melhoria da reputação da empresa	4	0	1	15.4%	0.0%	1.3%	16.7%
iv- Aumento na inovação (Investigação e desenvolvimento)	0	2	1	0.0%	5.1%	1.3%	6.3%
v- Aumento da margem de lucro	0	1	0	0.0%	2.5%	0.0%	2.5%
vi- Aumento da vantagem competitiva	1	1	3	3.8%	2.5%	3.8%	10.2%
vii- Redução de custos devido a ganhos de eficiência	3	3	2	11.5%	7.6%	2.5%	21.7%
viii- Redução do risco	3	4	1	11.5%	10.2%	1.3%	23.0%
ix- Outro (especifique sumariamente)	0	0	0	0.0%	0.0%	0.0%	0.0%
Não Responde	1	1	3	3.8%	2.5%	3.8%	10.2%

P10-Empresas Grandes

Quais são os 3 benefícios mais significativos para a sua empresa por desenvolver e implementar estratégias ou práticas sustentáveis?	Nº1 Freq	Nº 2 Freq	Nº 3 Freq	P1- Pond	P2- Pond	P3- Pond	Total Pond
i- Atracção e retenção de Recursos Humanos	0	0	1	0.0%	0.0%	2.4%	2.4%
ii- Melhoria no cumprimento legal	0	1	1	0.0%	4.7%	2.4%	7.1%
iii- Melhoria da reputação da empresa	2	0	0	14.3%	0.0%	0.0%	14.3%
iv- Aumento na inovação (Investigação e desenvolvimento)	0	1	0	0.0%	4.7%	0.0%	4.7%
v- Aumento da margem de lucro	0	0	0	0.0%	0.0%	0.0%	0.0%
vi- Aumento da vantagem competitiva	0	1	1	0.0%	4.7%	2.4%	7.1%
vii- Redução de custos devido a ganhos de eficiência	2	1	2	14.3%	4.7%	4.7%	23.7%
viii- Redução do risco	2	2	0	14.3%	9.4%	0.0%	23.7%
ix- Outro (especifique sumariamente)	0	0	0	0.0%	0.0%	0.0%	0.0%
Não Responde	1	1	2	7.1%	4.7%	4.7%	16.6%

P10-Empresas PME

Quais são os 3 benefícios mais significativos para a sua empresa por desenvolver e implementar estratégias ou práticas sustentáveis?	Nº1 Freq	Nº 2 Freq	Nº 3 Freq	P1- Pond	P2- Pond	P3- Pond	Total Pond
i- Atracção e retenção de Recursos Humanos	0	0	0	0.0%	0.0%	0.0%	0.0%
ii- Melhoria no cumprimento legal	1	0	0	8.3%	0.0%	0.0%	8.3%
iii- Melhoria da reputação da empresa	2	0	1	16.7%	0.0%	2.8%	19.4%
iv- Aumento na inovação (Investigação e desenvolvimento)	0	1	1	0.0%	5.5%	2.8%	8.3%
v- Aumento da margem de lucro	0	1	0	0.0%	5.5%	0.0%	5.5%
vi- Aumento da vantagem competitiva	1	0	2	8.3%	0.0%	5.5%	13.8%
vii- Redução de custos devido a ganhos de eficiência	1	2	0	8.3%	11.0%	0.0%	19.3%
viii- Redução do risco	1	2	1	8.3%	11.0%	2.8%	22.1%
ix- Outro (especifique sumariamente)	0	0	0	0.0%	0.0%	0.0%	0.0%
Não Responde	0	0	1	0.0%	0.0%	2.8%	2.8%

P11

Dados Colectivos

O programa de formação da sua empresa inclui o tema da sustentabilidade?	Frequência	Proporção
i - Sim, para todos os empregados	6	46%
ii - Sim, mas apenas para empregados com certos papéis dentro da minha empresa	4	31%
iii - Não	2	15%
Não Responde	1	8%

P11 – Empresas Grandes

O programa de formação da sua empresa inclui o tema da sustentabilidade?	Frequência	Proporção
i - Sim, para todos os empregados	4	57%
ii - Sim, mas apenas para empregados com certos papéis dentro da minha empresa	1	14%
iii - Não	1	14%
Não Responde	1	14%

P11 – Empresas PME

O programa de formação da sua empresa inclui o tema da sustentabilidade?	Frequência	Proporção
i - Sim, para todos os empregados	2	33%
ii - Sim, mas apenas para empregados com certos papéis dentro da minha empresa	3	50%
iii - Não	1	17%
Não Responde	0	0%

P12

Dados Colectivos

A sua empresa tem uma pessoa com um papel formal dedicado à sustentabilidade?	Frequência	Proporção
i - Sim, dedicado a tempo inteiro à sustentabilidade	5	38%
ii - Sim, 50% ou mais dum recurso a tempo inteiro	3	23%
iii - Sim, mas 26-49% dum recurso a tempo inteiro	1	8%
iv - Sim, mas 11-25% dum recurso a tempo inteiro	1	8%
v - Sim, mas apenas 10% ou menos dum recurso a tempo inteiro	1	8%
Não	1	8%
Não Responde	1	8%

P12 – Empresas Grandes

A sua empresa tem uma pessoa com um papel formal dedicado à sustentabilidade?	Frequência	Proporção
i - Sim, dedicado a tempo inteiro à sustentabilidade	4	57%
ii - Sim, 50% ou mais dum recurso a tempo inteiro	0	0%
iii - Sim, mas 26-49% dum recurso a tempo inteiro	1	14%
iv - Sim, mas 11-25% dum recurso a tempo inteiro	0	0%
v - Sim, mas apenas 10% ou menos dum recurso a tempo inteiro	1	14%
Não	0	0%
Não Responde	1	14%

P12 – Empresas PME

A sua empresa tem uma pessoa com um papel formal dedicado à sustentabilidade?	Frequência	Proporção
i - Sim, dedicado a tempo inteiro à sustentabilidade	1	17%
ii - Sim, 50% ou mais dum recurso a tempo inteiro	3	50%
iii - Sim, mas 26-49% dum recurso a tempo inteiro	0	0%
iv - Sim, mas 11-25% dum recurso a tempo inteiro	1	17%
v - Sim, mas apenas 10% ou menos dum recurso a tempo inteiro	0	0%
Não	1	17%
Não Responde	0	0%

ANEXO B – CÁLCULO DO INTERVALO DE CONFIANÇA

Utilizou-se o seguinte sítio da internet para cálculo do intervalo de confiança

<http://www.surveysystem.com/sscalc.htm>

Find Confidence Interval

Confidence Level: ☒ 95% ☐ 99%

Sample Size:

Population:

Percentage:

Confidence Interval:

Cochran's sample size formula Categorical Data

$$SS = \frac{Z^2 * (p) * (1-p)}{c^2}$$

Where:

- Z = Z value (e.g. 1.96 for 95% confidence level)
- p = percentage picking a choice, expressed as decimal (.5 used for sample size needed)
- c = confidence interval, expressed as decimal

When determining the sample size needed for a given level of accuracy you must use the worst case percentage (50%). You should also use this percentage if you want to determine a general level of accuracy for a sample you already have. To determine the confidence interval for a specific answer your sample has given, you can use the percentage picking that answer and get a smaller interval.

$$\text{new SS} = \frac{SS - 1}{1 + \frac{1}{pop}}$$

ANEXO C – PERGUNTAS DO INQUÉRITO

P1. A sua empresa tem um plano estruturado, processo ou roteiro que ajude a empresa na prossecução da sustentabilidade, nas suas vertentes ambiental, económica e social?

P2a. Só para empresas que responderam não - fim de inquérito nesse caso:

Se fosse fornecido um conjunto de linhas orientadoras para ajudar a sua empresa a incorporar a sustentabilidade no seu sistema de gestão existente, estaria disposto a implementar a sustentabilidade na sua empresa?

P2b. Por favor caracterize a forma como a sua empresa se compromete com a sustentabilidade, classificando as seguintes opções (concordo muito – concordo- discordo – discordo muito):

- A minha empresa não se compromete publicamente
- A minha empresa tem uma menção específica incluída na Visão
- A minha empresa tem uma menção específica incluída na Missão
- A minha empresa tem uma menção específica incluída na Estratégia Grupo
- A minha empresa tem uma menção específica nos seus Valores
- A minha empresa tem uma menção específica nos seus Temas Estratégicos
- A minha empresa tem Métricas de Sustentabilidade
- A minha empresa emite um Relatório de Sustentabilidade
- Outros (especifique sumariamente)

P3. Por favor caracterize a forma como a sua empresa divulga publicamente o seu plano estruturado, processo ou roteiro de sustentabilidade, classificando as seguintes opções (concordo muito – concordo- discordo – discordo muito):

- A minha empresa NÃO divulga publicamente o seu plano
- A minha empresa divulga pela Internet
- A minha empresa divulga via brochuras/folhetos/cartazes
- A minha empresa divulga através dum Painel Comunitário
- A minha empresa divulga em dias de “Portas Abertas”
- A minha empresa divulga pelos media social ((Facebook, Twitter, Youtube)
- Outros (especifique sumariamente)

P4. Por favor caracterize o grau de implementação das seguintes iniciativas na sua empresa, classificando as seguintes opções (Não aplicável - Não implementado - Planeando implementação - Implementação em curso -Implementado)

- Pegada de carbono
- Plano estratégicos incluindo metas de sustentabilidade
- Desenvolvimento de métricas de sustentabilidade
- Eficiência energética/Consumo específico de energia (MJ/t de produto)
- Envolvimento de clientes ou comunidade/Painel Comunitário
- Substituição de frota para reduzir uso de combustíveis
- Redesenho de embalagens para reduzir uso de material de embalagem
- Análise Ciclo de Vida (equivalente ISO 14040)
- Redesenho do produto para melhorar a sustentabilidade
- Programa de gestão de resíduos (redução, reutilização, reciclagem)
- Relatório de Sustentabilidade
- Utilização de critérios de sustentabilidade para compras
- Utilização eficiente da água/ Consumos específicos de água e percentagem de água reutilizada.
- Matérias primas provenientes de fontes renováveis
- Prevenção de acidentes graves/Segurança Processual
- Higiene e Segurança no Trabalho/ Bem-estar dos trabalhadores
- Diversidade, inclusão e igualdade de oportunidades
- Outros (especifique sumariamente)

P5. Quais são as 5 iniciativas de sustentabilidade mais importantes para a sua empresa?

- Pegada de carbono
- Plano estratégicos incluindo metas de sustentabilidade
- Desenvolvimento de métricas de sustentabilidade
- Eficiência energética/Consumo específico de energia (MJ/t de produto)
- Envolvimento de clientes ou comunidade
- Sistema de Gestão Ambiental ou equivalente
- Sistema OSHAS 18001 ou equivalente
- Sistema SA 8000 (Responsabilidade Social) ou equivalente
- Substituição de frota para reduzir uso de combustíveis
- Redesenho de embalagens para reduzir uso de material de embalagem
- Análise Ciclo de Vida (equivalente a ISO 14040)
- Redesenho do produto para melhorar a sustentabilidade
- Programa de redução de resíduos (reciclagem, reutilização, redução)
- Relatório de Sustentabilidade
- Utilização de critérios de sustentabilidade para compras
- Utilização eficiente da água/ Consumos específicos de água e percentagem de água reutilizada.
- Matérias-primas provenientes de fontes renováveis
- Prevenção de acidentes graves/Segurança Processual

- Higiene e Segurança no Trabalho/ Bem-estar dos trabalhadores
- Diversidade, Inclusão e igualdade de oportunidades
- Selecção e qualificação dos fornecedores/ serviços etc..
- Outros (especifique sumariamente nos comenários)

P6. Por favor escolha a opção que melhor descreve os requisitos que a sua empresa exige a fornecedores/ serviços externos.

- ISO 9001 ou equivalente exigida
- ISO 14001 ou equivalente exigida
- OSHAS 18001 ou equivalente exigida
- SA 8000 ou equivalente exigida
- ISO 9001 & 14001 ou equivalentes exigidas
- Todas excepto SA 8000 ou equivalentes exigidas
- Este tipo de certificações não são exigidas mas são valorizadas durante a selecção
- Este tipo de certificações não é valorizado durante a selecção
- Outros (especifique sumariamente)

P7. Quais são 3 principais forças motrizes das iniciativas de sustentabilidade da sua empresa?

- Reputação /imagem de marca da empresa
- Valores da empresa
- Redução de custos/melhorias na eficiência
- Empregados
- Consumidor/pressão pública
- Iniciativas governamentais/cumprimento legal
- Investidores
- Gestão do risco
- Requisitos dos fornecedores
- Requisitos dos clientes
- Contribuir para os Objectivos de Desenvolvimento do Milénio (ONU)
- Outros (especifique sumariamente)

P8. Quais são as partes interessadas mais influentes nas decisões relacionadas com a sustentabilidade?

- Conselho consultivo sobre sustentabilidade
- Líderes sénior (topo)/Gestão de topo
- Líderes intermédios
- Empregados
- Clientes
- Fornecedores
- Parceiros de Negócio
- Concorrência
- Administração pública
- Investidores/accionistas
- ONG's
- Associação Produtores
- Sindicatos
- Outros (especifique sumariamente)

P9. Quais são as 3 barreiras mais significativas que impedem a sua empresa de desenvolver e implementar estratégias ou práticas sustentáveis?

- Financiamento
- Complexidade da implementação
- Difícil prever as necessidades de sustentabilidade dos clientes/sociedade
- Baixo retorno do investimento
- Falta de informação e conhecimento interno (empresa)
- Falta de pessoal
- Não há procura no mercado por desconhecimento dos clientes / consumidores
- O mercado não aceita pagar um acréscimo de custo por produtos mais "verdes"
- Falta de coordenação nas acções (legislação, incentivos, compras públicas, etc.)
- Não é considerado uma prioridade para a minha empresa
- Não há compromisso das partes interessadas
- Limitações tecnológicas
- Outro (especifique sumariamente)

P10. Quais são os 3 benefícios mais significativos para a sua empresa por desenvolver e implementar estratégias ou práticas sustentáveis?

- Atracção e retenção de Recursos Humanos
- Melhoria no cumprimento legal
- Melhoria da reputação da empresa
- Aumento na inovação (Investigação e desenvolvimento)
- Aumento da margem de lucro
- Aumento da vantagem competitiva
- Redução de custos devido a ganhos de eficiência
- Redução do risco
- Outro (especifique sumariamente)

P11. O programa de formação da sua empresa inclui o tema da sustentabilidade?

- Sim, para todos os empregados
- Sim, mas apenas para empregados com certos papéis dentro da minha empresa
- Não

P12. A sua empresa tem uma pessoa com um papel formal dedicado à sustentabilidade?

- Sim, dedicado a tempo inteiro à sustentabilidade
- Sim, 50% ou mais dum recurso a tempo inteiro
- Sim, mas 26-49% dum recurso a tempo inteiro
- Sim, mas 11-25% dum recurso a tempo inteiro
- Sim, mas apenas 10% ou menos dum recurso a tempo inteiro
- Não

Attachment 3 - Statistical Methods and Calculations

1. Type of Variable

A categorical variable has a measurement scale consisting of a set of categories for measuring responses to a specific question such as yes/ no, a level of agreement (strongly agree, agree, disagree, strongly disagree), stage (initial, advanced). Although categorical variables are common in the social and health sciences, they are frequently used in the behavioral studies and even in highly quantitative sciences such as engineering sciences and industrial quality control, when items are classified according to whether or not they conform to certain standards.

Categorical variables have two main types of measurement scales. Many categorical scales with a natural ordering (excellent, good, fair, poor), called nominal variables and categorical variables having ordered scales, called ordinal variables. Nominal variables are characterized by the order not being relevant. Statistical methods designed for nominal variables can be used for ordinal variables as well as the order is not relevant. However methods designed for ordinal variables take into account the category ordering.

Categorical variables are often referred to as qualitative, to distinguish them from numerical-valued or quantitative variables such as length, speed, etc. However, ordinal data can be treated in a quantitative manner, for instance by assigning ordered scores to the categories. (Agresti, An Introduction to Categorical Data Analysis 2007)

2. Confidence interval for Survey in Quantitative strand

“Confidence intervals are used to indicate the reliability of an estimate. An alternative technique to estimate parameter ϕ , consists in extending the concept of the error limit of an estimate and generate an interval of probable values of the parameter. This interval will contain the true value of the parameter, with a certain probability. That is, if x_1, x_2, \dots, x_n are elements of a random sample, collected from a population, that depends on parameter ϕ , unknown, a confidence interval with $100(1 - \alpha)\%$ of probability of containing parameter ϕ , is an interval of probable values for ϕ , calculated from the observations x_1, x_2, \dots, x_n of the sample, defined by (L, U) , where L is the lower limit and U is the upper limit, in such a manner that, before sampling, it contains the value ϕ with a probability of $100(1 - \alpha)\%$. Therefore, if $(1 - \alpha)$ is the probability,

$$P[L < \phi < U] = 1 - \alpha$$

and $(1-\alpha)$ is the confidence level associated to the interval" (Fernandes 1999)

The confidence interval for the results of the quantitative survey is 23% with a level confidence of 95% and was determined based on the worst case scenario and was calculated based on Cochran's Sample Size Formula for categorical data (see figure 1) using the sample size calculator made available by Creative Research Systems on The Survey System web site <http://www.surveysystem.com/sscalc.htm>. The worse case scenario was defined by considering as a sample size of only 13, the APEQ member companies that responded to the survey and have a Sustainability Program. The total number of respondents was in fact 15 out of 43 APEQ company members but 2 of participants replied they do not have a Sustainability Plan/program and therefore they did could respond to 10 of the 12 questions in the survey as they were relevant to Sustainability Plans/Programs. Considering the 15 respondents as a sample population would result in a smaller confidence interval which would be incorrect for 10 of the 12 questions of the survey. Therefore a confidence interval for the survey would have to be based on the worse case, a sample size of 13.

Cochran's sample size formula Categorical Data

$$SS = \frac{Z^2 \cdot (p) \cdot (1-p)}{c^2}$$

Where:

$Z = Z$ value (e.g. 1.96 for 95% confidence level)

$p =$ percentage picking a choice, expressed as decimal
(.5 used for sample size needed)

$c =$ confidence interval, expressed as decimal

$$\text{new SS} = \frac{SS}{1 + \frac{SS - 1}{\text{pop}}}$$

When determining the sample size needed for a given level of accuracy you must use the worst case percentage (50%). You should also use this percentage if you want to determine a general level of accuracy for a sample you already have. To determine the confidence interval for a specific answer your sample has given, you can use the percentage picking that answer and get a smaller interval.

Figure 1 – Cochran's Sample Size formula from <http://www.surveysystem.com/sscalc.htm>

Find Confidence Interval

Confidence Level: ☒ 95% ☐ 99%

Sample Size:

Population:

Percentage:

Confidence Interval:

Figure 2 – Confidence interval calculation using calculator from <http://www.surveysystem.com/sscalc.htm>

3. Analysis of Categorical Data

3.1. Fisher's Exact Test

When there is a need to verify if there is an interaction between variables, the data can be organized into contingency tables. Contingency tables cross-classify observations of variables with independent groups of data sources such as, Implementation of a Sustainability Initiative by Company Size.

A Chi-square test is frequently used to analyze categorical data. The Chi-square test is a goodness of fit statistic that measures how well the observed distribution of data fits with the expected distribution if the variables are independent. However there should be enough data to perform a Chi-square test. If the estimated data in any given cell in the contingency table is below 5, then there is not enough data to perform a Chi-square test. Yates correction can be used to correct the Chi-square test for small data sets. The Fisher Exact Test is another option for small data sets.

Fisher test was selected to conduct the goodness of fit for all data organized or dichotomized into 2x2 contingency tables. A full description of the Fisher Exact Test is described on pages 45-48 of the publication "An Introduction to Categorical Data Analysis" (Agresti, An Introduction to Categorical Data Analysis 2007). The Fisher test can therefore be used of the sample characteristics as it is an exact test (Banach 2012)

Fisher's exact test was used to calculate a p-value for the null hypothesis that there is no relationship between the dependent and independent variable (i.e. the variables are independent of each other).

H0: $p_2 - p_1 = 0$

H1: $p_2 - p_1 > 0$ (H1: $p_2 - p_1 < 0$)

The Fisher Exact Test was conducted using IBM SPSS software package and following the instruction of the user manual (IBM SPSS 2010). A thorough description of the Fisher Exact test is available in the IBM SPSS Exact Test manual (Mehta and Patel 2010).

3.2. Mann-Whitney U test

The Mann-Whitney U is a non-parametric test that does not depend on assumptions on the distribution of the data distribution of the target population – normal distribution is not required. The test simply requires that:

- Two random and independent samples
- The data is continuous
- Scale of measurement should be ordinal, interval or ratio
- For maximum accuracy, there should be no ties, though this test can be corrected for ties

It is analogous to the t-test for continuous variable but can be used for ordinal data. This test compares 2 independent populations to determine whether they are different. The sample values from both sets of data are ranked together. Once the 2 test statistics are calculated, the smaller one is used to determine significance. The null hypothesis is rejected if the test statistic is less than the critical value (Neideen and Brasel 2007).

The null hypothesis for the Mann-Whitney U test is that the population distribution of the response variable is the same for both groups, irrelevant of the distribution. The alternative hypothesis is that the response variable tends to be larger for one group than for the other group. A one-sided alternative hypothesis can be used to test whether one particular group tends to have larger response variable values than the other. Alternatively a two-sided hypothesis can be used if the group that has larger response variable values is not specified (Agresti and Franklin, Nonparametric Methods 2008)

To accurately represent the exact p value Monte Carlo analysis, based on 10'000

random permutations with 95% confidence was used. If the limits contained 0.05, 30'000 permutations were used (Mehta e Patel 2010).

The Mann-Whitney U test was conducted using IBM SPSS software package and following the instruction of the user manual (IBM SPSS 2010). A thorough description of the Mann-Whitney U test is available if the IBM SPSS Exact Test manual (Mehta e Patel 2010).

3.3. Spearman Rank Correlation Test

When there is interest in determining of 2 variables can predict each other, Spearman Rank Correlation test was used. Spearman rank coefficient is calculated to determine how well 2 variables for individual data points can predict each other. The data need not be linear. When bivariate normality can not be assumed, Spearman's rank-order correlation coefficient is recommended. While Pearson's measure uses the raw data, Spearman's uses ranks derived from the raw data. (Neideen e Brasel 2007)

Spearman's correlation coefficient is calculated and can range from -1 to 1. This coefficient is based on the number of pairs and the level of confidence.

$\alpha(2):$	0.50	0.20	0.10	0.05	0.02	0.01	0.005	0.002	0.001
$\alpha(1):$	0.25	0.10	0.05	0.025	0.01	0.005	0.0025	0.001	0.0005
n									
4	0.600	1.000	1.000						
5	0.500	0.800	0.900	1.000	1.000				
6	0.371	0.657	0.829	0.886	0.943	1.000	1.000		
7	0.321	0.571	0.714	0.786	0.893	0.929	0.964	1.000	1.000
8	0.310	0.524	0.643	0.738	0.833	0.881	0.905	0.952	0.976
9	0.267	0.483	0.600	0.700	0.783	0.833	0.867	0.917	0.933
10	0.248	0.455	0.564	0.648	0.745	0.794	0.830	0.879	0.903
11	0.236	0.427	0.536	0.618	0.709	0.755	0.800	0.845	0.873
12	0.217	0.406	0.503	0.587	0.678	0.727	0.769	0.818	0.846
13	0.209	0.385	0.484	0.560	0.648	0.703	0.747	0.791	0.824
14	0.200	0.367	0.464	0.538	0.626	0.679	0.723	0.771	0.802
15	0.189	0.354	0.446	0.521	0.604	0.654	0.700	0.750	0.779

Figure 3 – Critical Values of the Spearman's Ranked correlation Coefficient taken from Zar, 1984 Table B19

In the case of a correlation coefficient of -1 indicates there is a strong negative correlation, that is, while one variable increases the other decreases. A correlation factor of 1 indicated a strong positive correlation, that is, when one variable increases the other also increases (Neideen e Brasel 2007). The exact and asymptotic p values for testing the null hypothesis can also be used to determine if there is a correlation. As the number of paired observations grows, it becomes increasingly difficult to compute exact p values and the Monte Carlo option is a better choice (Mehta e Patel 2010).

The Spearman correlation rank test was conducted using IBM SPSS software package and following the instruction of the user manual (IBM SPSS 2010). A thorough description of this test is available in the IBM SPSS Exact Test manual (Mehta and Patel 2010).

SPSS Reports:

- Fisher's Exact Test 72 pages
- Mann-Whitney U Test 95 pages
- Spearman Correlation 12 pages

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Crosstabs

P1 FISHER - Does your company have a structured plan, process or roadmap that assists it in becoming sustainable in an environmentally , economically and socially responsible manner ?

1 = YES OR PARTIALLY 2 = NO

Notes

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group * value Crosstabulation

Count

	value		Total
	1	2	
group L	7	1	8
SME	6	1	7
Total	13	2	15

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	.010 ^a	1	.919	1.000	.733
Continuity Correction ^b	.000	1	1.000		
Likelihood Ratio	.010	1	.919		
Fisher's Exact Test					
N of Valid Cases	15				

a. 2 cells (50.0%) have expected count less than 5. The minimum expected count is .93.

b. Computed only for a 2x2 table

CROSSTABS

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P2B

-Please characterize how your company publicly commits to sustainability by rating the following options

1 = YES 2 = NO

P2B FISHER - My company does NOT commit publicly

Crosstabs

Notes		
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	Cases Used	Statistics for each table are based on all the cases with valid data in the specified range(s) for all variables in each table.
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Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
group * value	13	100.0%	0	0.0%	13	100.0%

group * value Crosstabulation

Count

	value		Total
	1	2	
group L	1	6	7
SME	1	5	6
Total	2	11	13

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	.014 ^a	1	.906	1.000	.731
Continuity Correction ^b	.000	1	1.000		
Likelihood Ratio	.014	1	.906		
Fisher's Exact Test					
N of Valid Cases	13				

a. 2 cells (50.0%) have expected count less than 5. The minimum expected count is .92.

b. Computed only for a 2x2 table

CROSSTABS

/TABLES=group BY value

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Crosstabs

P2B FISHER - My company includes a specific reference in the Vision Statement

Notes

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	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each table are based on all the cases with valid data in the specified range(s) for all variables in each table.
Syntax	CROSSTABS /TABLES=group BY value /FORMAT=AVALUE TABLES /STATISTICS=CHISQ /CELLS=COUNT /COUNT ROUND CELL.	
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	Dimensions Requested	2
	Cells Available	174734

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
group * value	13	100.0%	0	0.0%	13	100.0%

group * value Crosstabulation

Count

		value		Total
		1	2	
group	L	7	0	7
	SME	4	2	6
Total		11	2	13

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	2.758 ^a	1	.097		
Continuity Correction ^b	.791	1	.374		
Likelihood Ratio	3.524	1	.060		
Fisher's Exact Test				.192	.192
N of Valid Cases	13				

a. 2 cells (50.0%) have expected count less than 5. The minimum expected count is .92.

b. Computed only for a 2x2 table

CROSSTABS

/TABLES=group BY value

/FORMAT=AVALUE TABLES

/STATISTICS=CHISQ

/CELLS=COUNT

/COUNT ROUND CELL.

Crosstabs

P2B FISHER - My company includes a specific reference in the Mission Statement

Notes

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	Cases Used	Statistics for each table are based on all the cases with valid data in the specified range(s) for all variables in each table.
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Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
group * value	13	100.0%	0	0.0%	13	100.0%

group * value Crosstabulation

Count

		value		Total
		1	2	
group	L	7	0	7
	SME	4	2	6
Total		11	2	13

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	2.758 ^a	1	.097		
Continuity Correction ^b	.791	1	.374		
Likelihood Ratio	3.524	1	.060		
Fisher's Exact Test				.192	.192
N of Valid Cases	13				

a. 2 cells (50.0%) have expected count less than 5. The minimum expected count is .92.

b. Computed only for a 2x2 table

CROSSTABS

/TABLES=group BY value

/FORMAT=AVALUE TABLES

/STATISTICS=CHISQ

/CELLS=COUNT

/COUNT ROUND CELL.

Crosstabs

P2B FISHER - My company includes a specific reference in the Corporate Strategy

Notes

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Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each table are based on all the cases with valid data in the specified range(s) for all variables in each table.
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	Dimensions Requested	2
	Cells Available	174734

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
group * value	13	100.0%	0	0.0%	13	100.0%

group * value Crosstabulation

Count

		value		Total
		1	2	
group	L	7	0	7
	SME	5	1	6
Total		12	1	13

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	1.264 ^a	1	.261		
Continuity Correction ^b	.006	1	.936		
Likelihood Ratio	1.644	1	.200		
Fisher's Exact Test				.462	.462
N of Valid Cases	13				

a. 2 cells (50.0%) have expected count less than 5. The minimum expected count is .46.

b. Computed only for a 2x2 table

CROSSTABS

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Crosstabs

P2B FISHER - My company includes a specific reference in the Corporate Values

Notes

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	Cases Used	Statistics for each table are based on all the cases with valid data in the specified range(s) for all variables in each table.
Syntax	CROSSTABS /TABLES=group BY value /FORMAT=AVALUE TABLES /STATISTICS=CHISQ /CELLS=COUNT /COUNT ROUND CELL.	
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	Elapsed Time	00:00:00.00
	Dimensions Requested	2
	Cells Available	174734

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
group * value	13	100.0%	0	0.0%	13	100.0%

group * value Crosstabulation

Count

		value		Total
		1	2	
group	L	6	1	7
	SME	5	1	6
Total		11	2	13

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	.014 ^a	1	.906		
Continuity Correction ^b	.000	1	1.000		
Likelihood Ratio	.014	1	.906		
Fisher's Exact Test				1.000	.731
N of Valid Cases	13				

a. 2 cells (50.0%) have expected count less than 5. The minimum expected count is .92.

b. Computed only for a 2x2 table

CROSSTABS

/TABLES=group BY value

/FORMAT=AVALUE TABLES

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Crosstabs

P2B FISHER - My company includes a specific reference in Corporate Strategic Themes

Notes

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	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each table are based on all the cases with valid data in the specified range(s) for all variables in each table.
Syntax	CROSSTABS /TABLES=group BY value /FORMAT=AVALUE TABLES /STATISTICS=CHISQ /CELLS=COUNT /COUNT ROUND CELL.	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.02
	Dimensions Requested	2
	Cells Available	174734

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
group * value	13	100.0%	0	0.0%	13	100.0%

group * value Crosstabulation

Count

		value		Total
		1	2	
group	L	6	1	7
	SME	4	2	6
Total		10	3	13

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	.660 ^a	1	.416		
Continuity Correction ^b	.023	1	.879		
Likelihood Ratio	.666	1	.415		
Fisher's Exact Test				.559	.437
N of Valid Cases	13				

a. 3 cells (75.0%) have expected count less than 5. The minimum expected count is 1.38.

b. Computed only for a 2x2 table

CROSSTABS

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Crosstabs

P2B FISHER - My company has Sustainability Metrics

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Comments		
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	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each table are based on all the cases with valid data in the specified range(s) for all variables in each table.
Syntax	CROSSTABS /TABLES=group BY value /FORMAT=AVALUE TABLES /STATISTICS=CHISQ /CELLS=COUNT /COUNT ROUND CELL.	
Resources	Processor Time	00:00:00.02
	Elapsed Time	00:00:00.02
	Dimensions Requested	2
	Cells Available	174734

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
group * value	13	100.0%	0	0.0%	13	100.0%

group * value Crosstabulation

Count

		value		Total
		1	2	
group	L	7	0	7
	SME	5	1	6
Total		12	1	13

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	1.264 ^a	1	.261		
Continuity Correction ^b	.006	1	.936		
Likelihood Ratio	1.644	1	.200		
Fisher's Exact Test				.462	.462
N of Valid Cases	13				

a. 2 cells (50.0%) have expected count less than 5. The minimum expected count is .46.

b. Computed only for a 2x2 table

CROSSTABS

/TABLES=group BY value

/FORMAT=AVALUE TABLES

/STATISTICS=CHISQ

/CELLS=COUNT

/COUNT ROUND CELL.

Crosstabs

P2B FISHER - My company issues a Sustainability Report

Notes

Output Created	15-OCT-2013 18:16:44	
Comments		
Input	Data	C: \Users\u717802\Desktop\Master\1-Final Report\SPSS\Fisher\FILE-FISHER.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each table are based on all the cases with valid data in the specified range(s) for all variables in each table.
Syntax	CROSSTABS /TABLES=group BY value /FORMAT=AVALUE TABLES /STATISTICS=CHISQ /CELLS=COUNT /COUNT ROUND CELL.	
Resources	Processor Time	00:00:00.02
	Elapsed Time	00:00:00.03
	Dimensions Requested	2
	Cells Available	174734

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
group * value	13	100.0%	0	0.0%	13	100.0%

group * value Crosstabulation

Count

		value		Total
		1	2	
group	L	5	2	7
	SME	3	3	6
Total		8	5	13

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	.627 ^a	1	.429		
Continuity Correction ^b	.048	1	.826		
Likelihood Ratio	.630	1	.427		
Fisher's Exact Test				.592	.413
N of Valid Cases	13				

a. 4 cells (100.0%) have expected count less than 5. The minimum expected count is 2.31.

b. Computed only for a 2x2 table

CROSSTABS

/TABLES=group BY value

/FORMAT=AVALUE TABLES

/STATISTICS=CHISQ

/CELLS=COUNT

/COUNT ROUND CELL.

P3 - Please characterize how your company makes the Sustainability plan, process or roadmap available to the public by rating the following options

1 = YES 2 = NO

Crosstabs

P3 FISHER - Does NOT make available to the public

Notes

Output Created	15-OCT-2013 18:17:44	
Comments		
Input	Data	C: \Users\u717802\Desktop\Master\1-Final Report\SPSS\Fisher\FILE-FISHER.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each table are based on all the cases with valid data in the specified range(s) for all variables in each table.
Syntax	CROSSTABS /TABLES=group BY value /FORMAT=AVALUE TABLES /STATISTICS=CHISQ /CELLS=COUNT /COUNT ROUND CELL.	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.03
	Dimensions Requested	2
	Cells Available	174734

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
group * value	13	100.0%	0	0.0%	13	100.0%

group * value Crosstabulation

Count

		value		Total
		1	2	
group	L	1	6	7
	SME	0	6	6
Total		1	12	13

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	.929 ^a	1	.335		
Continuity Correction ^b	.000	1	1.000		
Likelihood Ratio	1.309	1	.253		
Fisher's Exact Test				1.000	.538
N of Valid Cases	13				

a. 2 cells (50.0%) have expected count less than 5. The minimum expected count is .46.

b. Computed only for a 2x2 table

CROSSTABS

/TABLES=group BY value

/FORMAT=AVALUE TABLES

/STATISTICS=CHISQ

/CELLS=COUNT

/COUNT ROUND CELL.

Crosstabs

P3 FISHER - My company uses brochures/flyers/posters

Notes

Output Created	15-OCT-2013 18:18:59	
Comments		
Input	Data	C: \Users\u717802\Desktop\Master\1-Final Report\SPSS\Fisher\FILE-FISHER.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each table are based on all the cases with valid data in the specified range(s) for all variables in each table.
Syntax	CROSSTABS /TABLES=group BY value /FORMAT=AVALUE TABLES /STATISTICS=CHISQ /CELLS=COUNT /COUNT ROUND CELL.	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.00
	Dimensions Requested	2
	Cells Available	174734

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
group * value	12	92.3%	1	7.7%	13	100.0%

group * value Crosstabulation

Count

		value		Total
		1	2	
group	L	3	3	6
	SME	3	3	6
Total		6	6	12

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	.000 ^a	1	1.000	1.000	.716
Continuity Correction ^b	.000	1	1.000		
Likelihood Ratio	.000	1	1.000		
Fisher's Exact Test					
N of Valid Cases	12				

a. 4 cells (100.0%) have expected count less than 5. The minimum expected count is 3.00.

b. Computed only for a 2x2 table

CROSSTABS

/TABLES=group BY value

/FORMAT=AVALUE TABLES

/STATISTICS=CHISQ

/CELLS=COUNT

/COUNT ROUND CELL.

Crosstabs

P3 FISHER - My company uses a Internet web site

Notes

Output Created	15-OCT-2013 18:20:16	
Comments		
Input	Data	C: \\Users\\u717802\\Desktop\\Master\\1-Final Report\\SPSS\\Fisher\\FILE-FISHER.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each table are based on all the cases with valid data in the specified range(s) for all variables in each table.
Syntax	CROSSTABS /TABLES=group BY value /FORMAT=AVALUE TABLES /STATISTICS=CHISQ /CELLS=COUNT /COUNT ROUND CELL.	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.00
	Dimensions Requested	2
	Cells Available	174734

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
group * value	13	100.0%	0	0.0%	13	100.0%

group * value Crosstabulation

Count

		value		Total
		1	2	
group	L	4	3	7
	SME	4	2	6
Total		8	5	13

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	.124 ^a	1	.725	1.000	.587
Continuity Correction ^b	.000	1	1.000		
Likelihood Ratio	.124	1	.724		
Fisher's Exact Test					
N of Valid Cases	13				

a. 4 cells (100.0%) have expected count less than 5. The minimum expected count is 2.31.

b. Computed only for a 2x2 table

CROSSTABS

/TABLES=group BY value

/FORMAT=AVALUE TABLES

/STATISTICS=CHISQ

/CELLS=COUNT

/COUNT ROUND CELL.

Crosstabs

P3 FISHER - My company uses a Community Panel/Outreach Program

Notes

Output Created	15-OCT-2013 18:21:10	
Comments		
Input	Data	C: \\Users\\u717802\\Desktop\\Master\\1-Final Report\\SPSS\\Fisher\\FILE-FISHER.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each table are based on all the cases with valid data in the specified range(s) for all variables in each table.
Syntax	CROSSTABS /TABLES=group BY value /FORMAT=AVALUE TABLES /STATISTICS=CHISQ /CELLS=COUNT /COUNT ROUND CELL.	
Resources	Processor Time	00:00:00.02
	Elapsed Time	00:00:00.02
	Dimensions Requested	2
	Cells Available	174734

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
group * value	12	92.3%	1	7.7%	13	100.0%

group * value Crosstabulation

Count

		value		Total
		1	2	
group	L	3	3	6
	SME	1	5	6
Total		4	8	12

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	1.500 ^a	1	.221		
Continuity Correction ^b	.375	1	.540		
Likelihood Ratio	1.552	1	.213		
Fisher's Exact Test				.545	.273
N of Valid Cases	12				

a. 4 cells (100.0%) have expected count less than 5. The minimum expected count is 2.00.

b. Computed only for a 2x2 table

CROSSTABS

```
/TABLES=group BY value  
/FORMAT=AVALUE TABLES  
/STATISTICS=CHISQ  
/CELLS=COUNT  
/COUNT ROUND CELL.
```

Crosstabs

P3 FISHER - My company uses Openhouse initiatives

Notes

Output Created	15-OCT-2013 18:22:16	
Comments		
Input	Data	C: \Users\u717802\Desktop\Master\1-Final Report\SPSS\Fisher\FILE-FISHER.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each table are based on all the cases with valid data in the specified range(s) for all variables in each table.
Syntax	CROSSTABS /TABLES=group BY value /FORMAT=AVALUE TABLES /STATISTICS=CHISQ /CELLS=COUNT /COUNT ROUND CELL.	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.00
	Dimensions Requested	2
	Cells Available	174734

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
group * value	12	92.3%	1	7.7%	13	100.0%

group * value Crosstabulation

Count

		value		Total
		1	2	
group	L	5	1	6
	SME	3	3	6
Total		8	4	12

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	1.500 ^a	1	.221		
Continuity Correction ^b	.375	1	.540		
Likelihood Ratio	1.552	1	.213		
Fisher's Exact Test				.545	.273
N of Valid Cases	12				

a. 4 cells (100.0%) have expected count less than 5. The minimum expected count is 2.00.

b. Computed only for a 2x2 table

CROSSTABS

```

/TABLES=group BY value
/FORMAT=AVALUE TABLES
/STATISTICS=CHISQ
/CELLS=COUNT
/COUNT ROUND CELL.

```

Crosstabs

P3 FISHER - My company uses Social Media (Facebook, Twitter, Youtube)

Notes

Output Created	15-OCT-2013 18:23:04	
Comments		
Input	Data	C: \\Users\\u717802\\Desktop\\Master\\1-Final Report\\SPSS\\Fisher\\FILE-FISHER.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each table are based on all the cases with valid data in the specified range(s) for all variables in each table.
Syntax	CROSSTABS /TABLES=group BY value /FORMAT=AVALUE TABLES /STATISTICS=CHISQ /CELLS=COUNT /COUNT ROUND CELL.	
Resources	Processor Time	00:00:00.02
	Elapsed Time	00:00:00.02
	Dimensions Requested	2
	Cells Available	174734

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
group * value	12	92.3%	1	7.7%	13	100.0%

group * value Crosstabulation

Count

		value		Total
		1	2	
group	L	1	5	6
	SME	2	4	6
Total		3	9	12

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	.444 ^a	1	.505		
Continuity Correction ^b	.000	1	1.000		
Likelihood Ratio	.451	1	.502		
Fisher's Exact Test				1.000	.500
N of Valid Cases	12				

a. 4 cells (100.0%) have expected count less than 5. The minimum expected count is 1.50.

b. Computed only for a 2x2 table

P4 - What is the level of implementation of the following sustainability initiatives at your company?

1 = NOT APPLICABLE 2 = IMPLEMENTED OR IN SOME STATE OF IMPLEMENTATION

P4 FISHER - Carbon foot printing

CROSSTABS

/TABLES=group BY value

/FORMAT=AVALUE TABLES

/STATISTICS=CHISQ

/CELLS=COUNT

/COUNT ROUND CELL.

Crosstabs

Notes

Output Created	15-OCT-2013 18:30:56	
Comments		
Input	Data	C: \\Users\\u717802\\Desktop\\Master\\1-Final Report\\SPSS\\Fisher\\FILE-FISHER.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each table are based on all the cases with valid data in the specified range(s) for all variables in each table.
Syntax	CROSSTABS /TABLES=group BY value /FORMAT=AVALUE TABLES /STATISTICS=CHISQ /CELLS=COUNT /COUNT ROUND CELL.	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.00
	Dimensions Requested	2
	Cells Available	174734

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
group * value	12	92.3%	1	7.7%	13	100.0%

group * value Crosstabulation

Count

		value		Total
		1	2	
group	L	0	6	6
	SME	1	5	6
Total		1	11	12

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	1.091 ^a	1	.296		
Continuity Correction ^b	.000	1	1.000		
Likelihood Ratio	1.477	1	.224		
Fisher's Exact Test				1.000	.500
N of Valid Cases	12				

a. 2 cells (50.0%) have expected count less than 5. The minimum expected count is .50.

b. Computed only for a 2x2 table

CROSSTABS

/TABLES=group BY value

/FORMAT=AVALUE TABLES

/STATISTICS=CHISQ

/CELLS=COUNT

/COUNT ROUND CELL.

Crosstabs

P4 FISHER - Corporate/company strategic plans including sustainability goals

Notes

Output Created		15-OCT-2013 18:33:25	
Comments			
Input	Data	C: \\Users\\u717802\\Desktop\\Master\\1-Final Report\\SPSS\\Fisher\\FILE-FISHER.sav	
	Active Dataset	DataSet1	
	Filter	<none>	
	Weight	<none>	
	Split File	<none>	
	N of Rows in Working Data File	13	
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.	
	Cases Used	Statistics for each table are based on all the cases with valid data in the specified range(s) for all variables in each table.	
Syntax	CROSSTABS /TABLES=group BY value /FORMAT=AVALUE TABLES /STATISTICS=CHISQ /CELLS=COUNT /COUNT ROUND CELL.		
Resources	Processor Time	00:00:00.00	
	Elapsed Time	00:00:00.00	
	Dimensions Requested	2	
	Cells Available	174734	

Warnings

No measures of association are computed for the crosstabulation of group * value. At least one variable in each 2-way table upon which measures of association are computed is a constant.

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
group * value	12	92.3%	1	7.7%	13	100.0%

group * value Crosstabulation

Count

	value	Total
	2	
group L	6	6
SME	6	6
Total	12	12

Chi-Square Tests

	Value
Pearson Chi-Square	. ^a
N of Valid Cases	12

a. No statistics are computed because value is a constant.

CROSSTABS

/TABLES=group BY value

/FORMAT=AVALUE TABLES

/STATISTICS=CHISQ

/CELLS=COUNT

/COUNT ROUND CELL.

Crosstabs

P4 - Energy Use Reduction

Notes

Output Created	15-OCT-2013 18:35:18	
Comments		
Input	Data	C: \Users\u717802\Desktop\Master\1-Final Report\SPSS\Fisher\FILE-FISHER.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each table are based on all the cases with valid data in the specified range(s) for all variables in each table.
Syntax	CROSSTABS /TABLES=group BY value /FORMAT=AVALUE TABLES /STATISTICS=CHISQ /CELLS=COUNT /COUNT ROUND CELL.	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.00
	Dimensions Requested	2
	Cells Available	174734

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
group * value	13	100.0%	0	0.0%	13	100.0%

group * value Crosstabulation

Count

		value		Total
		1	2	
group	L	0	7	7
	SME	2	4	6
Total		2	11	13

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	2.758 ^a	1	.097		
Continuity Correction ^b	.791	1	.374		
Likelihood Ratio	3.524	1	.060		
Fisher's Exact Test				.192	.192
N of Valid Cases	13				

a. 2 cells (50.0%) have expected count less than 5. The minimum expected count is .92.

b. Computed only for a 2x2 table

CROSSTABS

```

/TABLES=group BY value
/FORMAT=AVALUE TABLES
/STATISTICS=CHISQ
/CELLS=COUNT
/COUNT ROUND CELL.

```

Crosstabs

P4 FISHER - Engagement of customers or community /community panels

Notes

Output Created	15-OCT-2013 18:37:05	
Comments		
Input	Data	C: \Users\u717802\Desktop\Master\1-Final Report\SPSS\Fisher\FILE-FISHER.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each table are based on all the cases with valid data in the specified range(s) for all variables in each table.
Syntax	CROSSTABS /TABLES=group BY value /FORMAT=AVALUE TABLES /STATISTICS=CHISQ /CELLS=COUNT /COUNT ROUND CELL.	
Resources	Processor Time	00:00:00.02
	Elapsed Time	00:00:00.02
	Dimensions Requested	2
	Cells Available	174734

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
group * value	12	92.3%	1	7.7%	13	100.0%

group * value Crosstabulation

Count

		value		Total
		1	2	
group	L	0	6	6
	SME	1	5	6
Total		1	11	12

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	1.091 ^a	1	.296		
Continuity Correction ^b	.000	1	1.000		
Likelihood Ratio	1.477	1	.224		
Fisher's Exact Test				1.000	.500
N of Valid Cases	12				

a. 2 cells (50.0%) have expected count less than 5. The minimum expected count is .50.

b. Computed only for a 2x2 table

CROSSTABS

```

/TABLES=group BY value
/FORMAT=AVALUE TABLES
/STATISTICS=CHISQ
/CELLS=COUNT
/COUNT ROUND CELL.

```

Crosstabs

P4 FISHER - Fleet upgrades to reduce energy use

Notes

Output Created	15-OCT-2013 18:38:42	
Comments		
Input	Data	C: \Users\u717802\Desktop\Master\1-Final Report\SPSS\Fisher\FILE-FISHER.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each table are based on all the cases with valid data in the specified range(s) for all variables in each table.
Syntax	CROSSTABS /TABLES=group BY value /FORMAT=AVALUE TABLES /STATISTICS=CHISQ /CELLS=COUNT /COUNT ROUND CELL.	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.00
	Dimensions Requested	2
	Cells Available	174734

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
group * value	10	76.9%	3	23.1%	13	100.0%

group * value Crosstabulation

Count

		value		Total
		1	2	
group	L	0	5	5
	SME	3	2	5
Total		3	7	10

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	4.286 ^a	1	.038		
Continuity Correction ^b	1.905	1	.168		
Likelihood Ratio	5.487	1	.019		
Fisher's Exact Test				.167	.083
N of Valid Cases	10				

a. 4 cells (100.0%) have expected count less than 5. The minimum expected count is 1.50.

b. Computed only for a 2x2 table

CROSSTABS

/TABLES=group BY value

/FORMAT=AVALUE TABLES

/STATISTICS=CHISQ

/CELLS=COUNT

/COUNT ROUND CELL.

Crosstabs

P4 - Packaging redesign to reduce material use

Notes

Output Created	15-OCT-2013 18:40:36	
Comments		
Input	Data	C: \\Users\\u717802\\Desktop\\Master\\1-Final Report\\SPSS\\Fisher\\FILE-FISHER.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each table are based on all the cases with valid data in the specified range(s) for all variables in each table.
Syntax	CROSSTABS /TABLES=group BY value /FORMAT=AVALUE TABLES /STATISTICS=CHISQ /CELLS=COUNT /COUNT ROUND CELL.	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.00
	Dimensions Requested	2
	Cells Available	174734

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
group * value	11	84.6%	2	15.4%	13	100.0%

group * value Crosstabulation

Count

		value		Total
		1	2	
group	L	3	3	6
	SME	4	1	5
Total		7	4	11

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	1.061 ^a	1	.303		
Continuity Correction ^b	.160	1	.689		
Likelihood Ratio	1.099	1	.295		
Fisher's Exact Test				.545	.348
N of Valid Cases	11				

a. 4 cells (100.0%) have expected count less than 5. The minimum expected count is 1.82.

b. Computed only for a 2x2 table

CROSSTABS

/TABLES=group BY value

/FORMAT=AVALUE TABLES

/STATISTICS=CHISQ

/CELLS=COUNT

/COUNT ROUND CELL.

Crosstabs

P4 -FISHER Product life cycle assessment (similar to ISO 14040)

Notes

Output Created	15-OCT-2013 18:42:46	
Comments		
Input	Data	C: \\Users\\u717802\\Desktop\\Master\\1-Final Report\\SPSS\\Fisher\\FILE-FISHER.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each table are based on all the cases with valid data in the specified range(s) for all variables in each table.
Syntax	CROSSTABS /TABLES=group BY value /FORMAT=AVALUE TABLES /STATISTICS=CHISQ /CELLS=COUNT /COUNT ROUND CELL.	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.00
	Dimensions Requested	2
	Cells Available	174734

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
group * value	8	61.5%	5	38.5%	13	100.0%

group * value Crosstabulation

Count

		value		Total
		1	2	
group	L	0	4	4
	SME	3	1	4
Total		3	5	8

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	4.800 ^a	1	.028		
Continuity Correction ^b	2.133	1	.144		
Likelihood Ratio	6.086	1	.014		
Fisher's Exact Test				.143	.071
N of Valid Cases	8				

a. 4 cells (100.0%) have expected count less than 5. The minimum expected count is 1.50.

b. Computed only for a 2x2 table

CROSSTABS

/TABLES=group BY value

/FORMAT=AVALUE TABLES

/STATISTICS=CHISQ

/CELLS=COUNT

/COUNT ROUND CELL.

Crosstabs

P4 FISHER - Product redesign to improve sustainability

Notes

Output Created	15-OCT-2013 18:44:40	
Comments		
Input	Data	C: \\Users\\u717802\\Desktop\\Master\\1-Final Report\\SPSS\\Fisher\\FILE-FISHER.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each table are based on all the cases with valid data in the specified range(s) for all variables in each table.
Syntax	CROSSTABS /TABLES=group BY value /FORMAT=AVALUE TABLES /STATISTICS=CHISQ /CELLS=COUNT /COUNT ROUND CELL.	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.00
	Dimensions Requested	2
	Cells Available	174734

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
group * value	13	100.0%	0	0.0%	13	100.0%

group * value Crosstabulation

Count

		value		Total
		1	2	
group	L	4	3	7
	SME	2	4	6
Total		6	7	13

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	.737 ^a	1	.391		
Continuity Correction ^b	.090	1	.764		
Likelihood Ratio	.746	1	.388		
Fisher's Exact Test				.592	.383
N of Valid Cases	13				

a. 4 cells (100.0%) have expected count less than 5. The minimum expected count is 2.77.

b. Computed only for a 2x2 table

CROSSTABS

/TABLES=group BY value

/FORMAT=AVALUE TABLES

/STATISTICS=CHISQ

/CELLS=COUNT

/COUNT ROUND CELL.

Crosstabs

P4 FISHER - Waste Reduction program (recycling, reuse, reduction)

Notes

Output Created		15-OCT-2013 18:46:29	
Comments			
Input	Data	C: \\Users\\u717802\\Desktop\\Master\\1-Final Report\\SPSS\\Fisher\\FILE-FISHER.sav	
	Active Dataset	DataSet1	
	Filter	<none>	
	Weight	<none>	
	Split File	<none>	
	N of Rows in Working Data File	13	
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.	
	Cases Used	Statistics for each table are based on all the cases with valid data in the specified range(s) for all variables in each table.	
Syntax	CROSSTABS /TABLES=group BY value /FORMAT=AVALUE TABLES /STATISTICS=CHISQ /CELLS=COUNT /COUNT ROUND CELL.		
Resources	Processor Time	00:00:00.02	
	Elapsed Time	00:00:00.02	
	Dimensions Requested	2	
	Cells Available	174734	

Warnings

No measures of association are computed for the crosstabulation of group * value. At least one variable in each 2-way table upon which measures of association are computed is a constant.

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
group * value	13	100.0%	0	0.0%	13	100.0%

group * value Crosstabulation

Count

	value	2	Total
group L		7	7
SME		6	6
Total		13	13

Chi-Square Tests

	Value
Pearson Chi-Square	. ^a
N of Valid Cases	13

a. No statistics are computed because value is a constant.

CROSSTABS

/TABLES=group BY value

/FORMAT=AVALUE TABLES

/STATISTICS=CHISQ

/CELLS=COUNT

/COUNT ROUND CELL.

Crosstabs

P4 FISHER - Sustainability Report

Notes

Output Created	15-OCT-2013 18:47:59	
Comments		
Input	Data	C: \\Users\\u717802\\Desktop\\Master\\1-Final Report\\SPSS\\Fisher\\FILE-FISHER.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each table are based on all the cases with valid data in the specified range(s) for all variables in each table.
Syntax	CROSSTABS /TABLES=group BY value /FORMAT=AVALUE TABLES /STATISTICS=CHISQ /CELLS=COUNT /COUNT ROUND CELL.	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.00
	Dimensions Requested	2
	Cells Available	174734

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
group * value	10	76.9%	3	23.1%	13	100.0%

group * value Crosstabulation

Count

		value		Total
		1	2	
group	L	0	5	5
	SME	2	3	5
Total		2	8	10

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	2.500 ^a	1	.114		
Continuity Correction ^b	.625	1	.429		
Likelihood Ratio	3.278	1	.070		
Fisher's Exact Test				.444	.222
N of Valid Cases	10				

a. 4 cells (100.0%) have expected count less than 5. The minimum expected count is 1.00.

b. Computed only for a 2x2 table

CROSSTABS

/TABLES=group BY value

/FORMAT=AVALUE TABLES

/STATISTICS=CHISQ

/CELLS=COUNT

/COUNT ROUND CELL.

Crosstabs

P4 FISHER - Use of sustainability criteria for purchasing decisions

Notes

Output Created		15-OCT-2013 18:49:20	
Comments			
Input	Data	C: \\Users\\u717802\\Desktop\\Master\\1-Final Report\\SPSS\\Fisher\\FILE-FISHER.sav	
	Active Dataset	DataSet1	
	Filter	<none>	
	Weight	<none>	
	Split File	<none>	
	N of Rows in Working Data File	13	
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.	
	Cases Used	Statistics for each table are based on all the cases with valid data in the specified range(s) for all variables in each table.	
Syntax	CROSSTABS /TABLES=group BY value /FORMAT=AVALUE TABLES /STATISTICS=CHISQ /CELLS=COUNT /COUNT ROUND CELL.		
Resources	Processor Time	00:00:00.00	
	Elapsed Time	00:00:00.00	
	Dimensions Requested	2	
	Cells Available	174734	

Warnings

No measures of association are computed for the crosstabulation of group * value. At least one variable in each 2-way table upon which measures of association are computed is a constant.

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
group * value	11	84.6%	2	15.4%	13	100.0%

group * value Crosstabulation

Count

	value	Total
	2	
group L	7	7
SME	4	4
Total	11	11

Chi-Square Tests

	Value
Pearson Chi-Square	. ^a
N of Valid Cases	11

a. No statistics are computed because value is a constant.

CROSSTABS

/TABLES=group BY value

/FORMAT=AVALUE TABLES

/STATISTICS=CHISQ

/CELLS=COUNT

/COUNT ROUND CELL.

Crosstabs

P4 FISHER - Water Conservation

Notes

Output Created		15-OCT-2013 18:51:12	
Comments			
Input	Data	C: \\Users\\u717802\\Desktop\\Master\\1-Final Report\\SPSS\\Fisher\\FILE-FISHER.sav	
	Active Dataset	DataSet1	
	Filter	<none>	
	Weight	<none>	
	Split File	<none>	
	N of Rows in Working Data File	13	
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.	
	Cases Used	Statistics for each table are based on all the cases with valid data in the specified range(s) for all variables in each table.	
Syntax	CROSSTABS /TABLES=group BY value /FORMAT=AVALUE TABLES /STATISTICS=CHISQ /CELLS=COUNT /COUNT ROUND CELL.		
Resources	Processor Time	00:00:00.00	
	Elapsed Time	00:00:00.00	
	Dimensions Requested	2	
	Cells Available	174734	

Warnings

No measures of association are computed for the crosstabulation of group * value. At least one variable in each 2-way table upon which measures of association are computed is a constant.

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
group * value	13	100.0%	0	0.0%	13	100.0%

group * value Crosstabulation

Count

	value	Total
	2	
group L	7	7
SME	6	6
Total	13	13

Chi-Square Tests

	Value
Pearson Chi-Square	. ^a
N of Valid Cases	13

a. No statistics are computed because value is a constant.

CROSSTABS

/TABLES=group BY value

/FORMAT=AVALUE TABLES

/STATISTICS=CHISQ

/CELLS=COUNT

/COUNT ROUND CELL.

Crosstabs

P4 FISHER - Renewable feedstocks or raw materials

Notes

Output Created	15-OCT-2013 18:52:52	
Comments		
Input	Data	C: \\Users\\u717802\\Desktop\\Master\\1-Final Report\\SPSS\\Fisher\\FILE-FISHER.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each table are based on all the cases with valid data in the specified range(s) for all variables in each table.
Syntax	CROSSTABS /TABLES=group BY value /FORMAT=AVALUE TABLES /STATISTICS=CHISQ /CELLS=COUNT /COUNT ROUND CELL.	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.00
	Dimensions Requested	2
	Cells Available	174734

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
group * value	12	92.3%	1	7.7%	13	100.0%

group * value Crosstabulation

Count

		value		Total
		1	2	
group	L	3	3	6
	SME	5	1	6
Total		8	4	12

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	1.500 ^a	1	.221		
Continuity Correction ^b	.375	1	.540		
Likelihood Ratio	1.552	1	.213		
Fisher's Exact Test				.545	.273
N of Valid Cases	12				

a. 4 cells (100.0%) have expected count less than 5. The minimum expected count is 2.00.

b. Computed only for a 2x2 table

CROSSTABS

/TABLES=group BY value

/FORMAT=AVALUE TABLES

/STATISTICS=CHISQ

/CELLS=COUNT

/COUNT ROUND CELL.

Crosstabs

P4 FISHER - Major Accident Prevention/Process Safety

Notes

Output Created		15-OCT-2013 18:54:30	
Comments			
Input	Data	C: \\Users\\u717802\\Desktop\\Master\\1-Final Report\\SPSS\\Fisher\\FILE-FISHER.sav	
	Active Dataset	DataSet1	
	Filter	<none>	
	Weight	<none>	
	Split File	<none>	
	N of Rows in Working Data File	13	
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.	
	Cases Used	Statistics for each table are based on all the cases with valid data in the specified range(s) for all variables in each table.	
Syntax	CROSSTABS /TABLES=group BY value /FORMAT=AVALUE TABLES /STATISTICS=CHISQ /CELLS=COUNT /COUNT ROUND CELL.		
Resources	Processor Time	00:00:00.00	
	Elapsed Time	00:00:00.00	
	Dimensions Requested	2	
	Cells Available	174734	

Warnings

No measures of association are computed for the crosstabulation of group * value. At least one variable in each 2-way table upon which measures of association are computed is a constant.

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
group * value	13	100.0%	0	0.0%	13	100.0%

group * value Crosstabulation

Count

	value	2	Total
group L		7	7
SME		6	6
Total		13	13

Chi-Square Tests

	Value
Pearson Chi-Square	. ^a
N of Valid Cases	13

a. No statistics are computed because value is a constant.

CROSSTABS

/TABLES=group BY value

/FORMAT=AVALUE TABLES

/STATISTICS=CHISQ

/CELLS=COUNT

/COUNT ROUND CELL.

Crosstabs

P4 FISHER - Employee Health and Safety / well-being

Notes

Output Created		15-OCT-2013 18:55:50	
Comments			
Input	Data	C: \\Users\\u717802\\Desktop\\Master\\1-Final Report\\SPSS\\Fisher\\FILE-FISHER.sav	
	Active Dataset	DataSet1	
	Filter	<none>	
	Weight	<none>	
	Split File	<none>	
	N of Rows in Working Data File	13	
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.	
	Cases Used	Statistics for each table are based on all the cases with valid data in the specified range(s) for all variables in each table.	
Syntax	CROSSTABS /TABLES=group BY value /FORMAT=AVALUE TABLES /STATISTICS=CHISQ /CELLS=COUNT /COUNT ROUND CELL.		
Resources	Processor Time	00:00:00.00	
	Elapsed Time	00:00:00.00	
	Dimensions Requested	2	
	Cells Available	174734	

Warnings

No measures of association are computed for the crosstabulation of group * value. At least one variable in each 2-way table upon which measures of association are computed is a constant.

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
group * value	13	100.0%	0	0.0%	13	100.0%

group * value Crosstabulation

Count

	value	2	Total
group L		7	7
SME		6	6
Total		13	13

Chi-Square Tests

	Value
Pearson Chi-Square	. ^a
N of Valid Cases	13

a. No statistics are computed because value is a constant.

CROSSTABS

/TABLES=group BY value

/FORMAT=AVALUE TABLES

/STATISTICS=CHISQ

/CELLS=COUNT

/COUNT ROUND CELL.

Crosstabs

P4 FISHER - Diversity , Inclusion & Equal Opportunity

Notes

Output Created		15-OCT-2013 18:57:18	
Comments			
Input	Data	C: \\Users\\u717802\\Desktop\\Master\\1-Final Report\\SPSS\\Fisher\\FILE-FISHER.sav	
	Active Dataset	DataSet1	
	Filter	<none>	
	Weight	<none>	
	Split File	<none>	
	N of Rows in Working Data File	13	
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.	
	Cases Used	Statistics for each table are based on all the cases with valid data in the specified range(s) for all variables in each table.	
Syntax	CROSSTABS /TABLES=group BY value /FORMAT=AVALUE TABLES /STATISTICS=CHISQ /CELLS=COUNT /COUNT ROUND CELL.		
Resources	Processor Time	00:00:00.00	
	Elapsed Time	00:00:00.00	
	Dimensions Requested	2	
	Cells Available	174734	

Warnings

No measures of association are computed for the crosstabulation of group * value. At least one variable in each 2-way table upon which measures of association are computed is a constant.

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
group * value	13	100.0%	0	0.0%	13	100.0%

group * value Crosstabulation

Count

	value	Total
	2	
group L	7	7
SME	6	6
Total	13	13

Chi-Square Tests

	Value
Pearson Chi-Square	. ^a
N of Valid Cases	13

a. No statistics are computed because value is a constant.

CROSSTABS

/TABLES=group BY value

/FORMAT=AVALUE TABLES

/STATISTICS=CHISQ

/CELLS=COUNT

/COUNT ROUND CELL.

Crosstabs

P6 FISHER - Please choose the answer that best describes your company's requirements for suppliers and/or service providers

Notes

Output Created	15-OCT-2013 19:01:24	
Comments		
Input	Data	C: \\Users\\u717802\\Desktop\\Master\\1-Final Report\\SPSS\\Fisher\\FILE-FISHER.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each table are based on all the cases with valid data in the specified range(s) for all variables in each table.
Syntax	CROSSTABS /TABLES=group BY value /FORMAT=AVALUE TABLES /STATISTICS=CHISQ /CELLS=COUNT /COUNT ROUND CELL.	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.00
	Dimensions Requested	2
	Cells Available	174734

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
group * value	12	92.3%	1	7.7%	13	100.0%

group * value Crosstabulation

Count

		value		Total
		1	2	
group	L	6	0	6
	SME	4	2	6
Total		10	2	12

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	2.400 ^a	1	.121		
Continuity Correction ^b	.600	1	.439		
Likelihood Ratio	3.175	1	.075		
Fisher's Exact Test				.455	.227
N of Valid Cases	12				

a. 2 cells (50.0%) have expected count less than 5. The minimum expected count is 1.00.

b. Computed only for a 2x2 table

P11 - Does your company's training program include sustainability related education/training?

```

CROSSTABS
  /TABLES=group BY value
  /FORMAT=AVALUE TABLES
  /STATISTICS=CHISQ
  /CELLS=COUNT
  /COUNT ROUND CELL.

```

Crosstabs

Notes

Output Created	15-OCT-2013 19:09:16	
Comments		
Input	Data	C: \\Users\\u717802\\Desktop\\Master\\1-Final Report\\SPSS\\Fisher\\FILE-FISHER.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each table are based on all the cases with valid data in the specified range(s) for all variables in each table.
Syntax	CROSSTABS /TABLES=group BY value /FORMAT=AVALUE TABLES /STATISTICS=CHISQ /CELLS=COUNT /COUNT ROUND CELL.	
Resources	Processor Time	00:00:00.02
	Elapsed Time	00:00:00.02
	Dimensions Requested	2
	Cells Available	174734

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
group * value	12	92.3%	1	7.7%	13	100.0%

group * value Crosstabulation

Count

		value		Total
		1	2	
group	L	5	1	6
	SME	5	1	6
Total		10	2	12

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	.000 ^a	1	1.000	1.000	.773
Continuity Correction ^b	.000	1	1.000		
Likelihood Ratio	.000	1	1.000		
Fisher's Exact Test					
N of Valid Cases	12				

a. 2 cells (50.0%) have expected count less than 5. The minimum expected count is 1.00.

b. Computed only for a 2x2 table

CROSSTABS

```

/TABLES=group BY value
/FORMAT=AVALUE TABLES
/STATISTICS=CHISQ
/CELLS=COUNT
/COUNT ROUND CELL.

```

Crosstabs

Notes

Output Created	15-OCT-2013 19:09:57	
Comments		
Input	Data	C: \\Users\\u717802\\Desktop\\Master\\1-Final Report\\SPSS\\Fisher\\FILE-FISHER.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each table are based on all the cases with valid data in the specified range(s) for all variables in each table.
Syntax	CROSSTABS /TABLES=group BY value /FORMAT=AVALUE TABLES /STATISTICS=CHISQ /CELLS=COUNT /COUNT ROUND CELL.	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.02
	Dimensions Requested	2
	Cells Available	174734

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
group * value	10	76.9%	3	23.1%	13	100.0%

group * value Crosstabulation

Count

		value		Total
		1	2	
group	L	4	1	5
	SME	2	3	5
Total		6	4	10

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	1.667 ^a	1	.197		
Continuity Correction ^b	.417	1	.519		
Likelihood Ratio	1.726	1	.189		
Fisher's Exact Test				.524	.262
N of Valid Cases	10				

a. 4 cells (100.0%) have expected count less than 5. The minimum expected count is 2.00.

b. Computed only for a 2x2 table

CROSSTABS

/TABLES=group BY value

/FORMAT=AVALUE TABLES

/STATISTICS=CHISQ

/CELLS=COUNT

/COUNT ROUND CELL.

Crosstabs

P12 FISHER - Has your company formally assigned a sustainability role to an employee ?

1 = YES 2 = NO

Notes

Output Created	15-OCT-2013 19:12:56	
Comments		
Input	Data	C: \\Users\\u717802\\Desktop\\Master\\1-Final Report\\SPSS\\Fisher\\FILE-FISHER.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each table are based on all the cases with valid data in the specified range(s) for all variables in each table.
Syntax	CROSSTABS /TABLES=group BY value /FORMAT=AVALUE TABLES /STATISTICS=CHISQ /CELLS=COUNT /COUNT ROUND CELL.	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.00
	Dimensions Requested	2
	Cells Available	174734

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
group * value	12	92.3%	1	7.7%	13	100.0%

group * value Crosstabulation

Count

		value		Total
		1	2	
group	L	6	0	6
	SME	5	1	6
Total		11	1	12

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	1.091 ^a	1	.296		
Continuity Correction ^b	.000	1	1.000		
Likelihood Ratio	1.477	1	.224		
Fisher's Exact Test				1.000	.500
N of Valid Cases	12				

a. 2 cells (50.0%) have expected count less than 5. The minimum expected count is .50.

b. Computed only for a 2x2 table

CROSSTABS

/TABLES=group BY value

/FORMAT=AVALUE TABLES

/STATISTICS=CHISQ

/CELLS=COUNT

/COUNT ROUND CELL.

Crosstabs

1 = FULL TIME 2 = PARTIAL ROLE

Notes

Output Created	15-OCT-2013 19:13:32	
Comments		
Input	Data	C: \\Users\\u717802\\Desktop\\Master\\1-Final Report\\SPSS\\Fisher\\FILE-FISHER.sav
	Active Dataset	DataSet1
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each table are based on all the cases with valid data in the specified range(s) for all variables in each table.
Syntax	CROSSTABS /TABLES=group BY value /FORMAT=AVALUE TABLES /STATISTICS=CHISQ /CELLS=COUNT /COUNT ROUND CELL.	
Resources	Processor Time	00:00:00.02
	Elapsed Time	00:00:00.01
	Dimensions Requested	2
	Cells Available	174734

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
group * value	11	84.6%	2	15.4%	13	100.0%

group * value Crosstabulation

Count

		value		Total
		1	2	
group	L	4	2	6
	SME	1	4	5
Total		5	6	11

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	2.396 ^a	1	.122		
Continuity Correction ^b	.883	1	.347		
Likelihood Ratio	2.516	1	.113		
Fisher's Exact Test				.242	.175
N of Valid Cases	11				

a. 4 cells (100.0%) have expected count less than 5. The minimum expected count is 2.27.

b. Computed only for a 2x2 table

```
NPAR TESTS  
  /M-W= value BY group(1 2)  
  /STATISTICS=DESCRIPTIVES  
  /MISSING ANALYSIS  
  /METHOD= MC CIN(95) SAMPLES(10000).
```

P5 - What are the 5 most important sustainability initiatives for your company?

GROUP 1 = LARGE GROUP 2 = SME

P5 MANN-WHITNEY U FOR i-Cfootprint

NPar Tests

Notes

Output Created	05-OCT-2013 10:51:45	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.02
	Elapsed Time	00:00:00.03
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.01

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	1.0000	1.68325	.00	5.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	7.07	49.50
2	6	6.92	41.50
Total	13		

Test Statistics^a

	value
Mann-Whitney U	20.500
Wilcoxon W	41.500
Z	-.087
Asymp. Sig. (2-tailed)	.930
Exact Sig. [2*(1-tailed Sig.)]	.945 ^b
Monte Carlo Sig. (2-tailed) Sig.	1.000 ^c
95% Confidence Interval Lower Bound	1.000
Upper Bound	1.000
Monte Carlo Sig. (1-tailed) Sig.	.494 ^c
95% Confidence Interval Lower Bound	.485
Upper Bound	.504

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 299883525.

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000).

```

NPar Tests

P5 MANN-WHITNEY U FOR ii-Strategic Plans

Notes

Output Created	05-OCT-2013 10:54:54	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.02
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.00

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	2.3077	2.59437	.00	5.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	5.86	41.00
2	6	8.33	50.00
Total	13		

Test Statistics^a

	value
Mann-Whitney U	13.000
Wilcoxon W	41.000
Z	-1.320
Asymp. Sig. (2-tailed)	.187
Exact Sig. [2*(1-tailed Sig.)]	.295 ^b
Monte Carlo Sig. (2-tailed) Sig.	.287 ^c
95% Confidence Interval Lower Bound	.278
Upper Bound	.296
Monte Carlo Sig. (1-tailed) Sig.	.209 ^c
95% Confidence Interval Lower Bound	.201
Upper Bound	.217

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 926214481.

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000).

```

NPar Tests

P5 MANN-WHITNEY U FOR iii-Sustainability Metrics

Notes

Output Created	05-OCT-2013 10:55:53	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.05
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.00

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	1.0000	1.47196	.00	4.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	5.93	41.50
2	6	8.25	49.50
Total	13		

Test Statistics^a

	value
Mann-Whitney U	13.500
Wilcoxon W	41.500
Z	-1.174
Asymp. Sig. (2-tailed)	.240
Exact Sig. [2*(1-tailed Sig.)]	.295 ^b
Monte Carlo Sig. (2-tailed) Sig.	.311 ^c
95% Confidence Interval Lower Bound	.302
Upper Bound	.320
Monte Carlo Sig. (1-tailed) Sig.	.166 ^c
95% Confidence Interval Lower Bound	.159
Upper Bound	.173

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 1314643744.

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000).

```

NPar Tests

P5 MANN-WHITNEY U FOR iv-En.Efficiency

Notes

Output Created	05-OCT-2013 10:58:20	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.00
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.00

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	1.3846	1.80455	.00	5.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	9.36	65.50
2	6	4.25	25.50
Total	13		

Test Statistics^a

	value
Mann-Whitney U	4.500
Wilcoxon W	25.500
Z	-2.498
Asymp. Sig. (2-tailed)	.012
Exact Sig. [2*(1-tailed Sig.)]	.014 ^b
Monte Carlo Sig. (2-tailed) Sig.	.016 ^c
95% Confidence Interval Lower Bound	.014
Upper Bound	.019
Monte Carlo Sig. (1-tailed) Sig.	.013 ^c
95% Confidence Interval Lower Bound	.011
Upper Bound	.015

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 624387341.

NEW FILE.

DATASET NAME DataSet3 WINDOW=FRONT.

DATASET ACTIVATE DataSet2.

DATASET CLOSE DataSet3.

NPAR TESTS

/M-W= value BY group(1 2)

/STATISTICS=DESCRIPTIVES

/MISSING ANALYSIS

/METHOD= MC CIN(95) SAMPLES(10000).

NPar Tests

MANN-WHITNEY U FOR v-Client/Community

Notes

Output Created	05-OCT-2013 10:59:32	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.02
	Elapsed Time	00:00:00.02
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.00

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	1.0769	1.18754	.00	3.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	5.93	41.50
2	6	8.25	49.50
Total	13		

Test Statistics^a

	value
Mann-Whitney U	13.500
Wilcoxon W	41.500
Z	-1.137
Asymp. Sig. (2-tailed)	.255
Exact Sig. [2*(1-tailed Sig.)]	.295 ^b
Monte Carlo Sig. (2-tailed) Sig.	.312 ^c
95% Confidence Interval Lower Bound	.303
Upper Bound	.321
Monte Carlo Sig. (1-tailed) Sig.	.171 ^c
95% Confidence Interval Lower Bound	.163
Upper Bound	.178

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 334431365.

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000).

```

NPar Tests

MANN-WHITNEY U FOR vi-Env.Mgmt System

Notes

Output Created	05-OCT-2013 11:00:53	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.00
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.00

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	1.6923	1.60128	.00	4.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	7.00	49.00
2	6	7.00	42.00
Total	13		

Test Statistics^a

	value
Mann-Whitney U	21.000
Wilcoxon W	42.000
Z	.000
Asymp. Sig. (2-tailed)	1.000
Exact Sig. [2*(1-tailed Sig.)]	1.000 ^b
Monte Carlo Sig. (2-tailed) Sig.	1.000 ^c
95% Confidence Interval Lower Bound	1.000
Upper Bound	1.000
Monte Carlo Sig. (1-tailed) Sig.	.557 ^c
95% Confidence Interval Lower Bound	.547
Upper Bound	.566

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 1502173562.

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000).

```

NPar Tests

MANN-WHITNEY U FOR vii-OHS Mgmt System

Notes

Output Created		05-OCT-2013 11:01:38
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax		NPART TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).
Resources	Processor Time	00:00:00.02
	Elapsed Time	00:00:00.03
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.01

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	1.6923	1.79743	.00	5.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	6.50	45.50
2	6	7.58	45.50
Total	13		

Test Statistics^a

	value
Mann-Whitney U	17.500
Wilcoxon W	45.500
Z	-.517
Asymp. Sig. (2-tailed)	.605
Exact Sig. [2*(1-tailed Sig.)]	.628 ^b
Monte Carlo Sig. (2-tailed) Sig.	.642 ^c
95% Confidence Interval Lower Bound	.632
Upper Bound	.651
Monte Carlo Sig. (1-tailed) Sig.	.330 ^c
95% Confidence Interval Lower Bound	.321
Upper Bound	.340

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 743671174.

viii-CSR Mgmt System ALL ZERO

ix-Fleet ALL ZERO

x- Packaging Redesign ALL ZERO

xi-LCA ALL ZERO

xii-Product Redesign ALL ZERO

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000) .

```

NPar Tests

MANN-WHTINEY FOR xiii-Waste

Notes

Output Created	05-OCT-2013 11:04:36	
Comments		
Input	Data	C: \Users\u717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.02
	Elapsed Time	00:00:00.02
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.00

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	.7692	1.58923	.00	5.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	7.36	51.50
2	6	6.58	39.50
Total	13		

Test Statistics^a

	value
Mann-Whitney U	18.500
Wilcoxon W	39.500
Z	-.483
Asymp. Sig. (2-tailed)	.629
Exact Sig. [2*(1-tailed Sig.)]	.731 ^b
Monte Carlo Sig. (2-tailed)	Sig. .852 ^c
	95% Confidence Interval
	Lower Bound .845
	Upper Bound .859
Monte Carlo Sig. (1-tailed)	Sig. .410 ^c
	95% Confidence Interval
	Lower Bound .400
	Upper Bound .420

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 957002199.

xiv-Sust.Report ALL ZERO

xv-Procurement ALL ZERO

NEW FILE.

DATASET NAME DataSet4 WINDOW=FRONT.

DATASET ACTIVATE DataSet2.

DATASET CLOSE DataSet4.

NPAR TESTS

/M-W= value BY group(1 2)

/STATISTICS=DESCRIPTIVES

/MISSING ANALYSIS

/METHOD= MC CIN(95) SAMPLES(10000).

NPar Tests

MANN-WHITNEY U FOR xvi-Water

Notes

Output Created	05-OCT-2013 11:06:06	
Comments		
Input	Data	C: \Users\u717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.02
	Elapsed Time	00:00:00.03
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.00

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	.7692	1.48064	.00	4.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	8.29	58.00
2	6	5.50	33.00
Total	13		

Test Statistics^a

	value
Mann-Whitney U	12.000
Wilcoxon W	33.000
Z	-1.743
Asymp. Sig. (2-tailed)	.081
Exact Sig. [2*(1-tailed Sig.)]	.234 ^b
Monte Carlo Sig. (2-tailed)	Sig. .188 ^c
	95% Confidence Interval
	Lower Bound .181
	Upper Bound .196
Monte Carlo Sig. (1-tailed)	Sig. .122 ^c
	95% Confidence Interval
	Lower Bound .116
	Upper Bound .129

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 112562564.

xvii- RenewableRM ALL ZERO

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000).

```

NPar Tests

MANN-WHITNEY U FOR xviii- Major Accident

Notes

Output Created	05-OCT-2013 11:08:01	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.00
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.00

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	1.6923	2.01596	.00	5.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	6.57	46.00
2	6	7.50	45.00
Total	13		

Test Statistics^a

	value
Mann-Whitney U	18.000
Wilcoxon W	46.000
Z	-.469
Asymp. Sig. (2-tailed)	.639
Exact Sig. [2*(1-tailed Sig.)]	.731 ^b
Monte Carlo Sig. (2-tailed) Sig.	.672 ^c
95% Confidence Interval Lower Bound	.663
Upper Bound	.682
Monte Carlo Sig. (1-tailed) Sig.	.355 ^c
95% Confidence Interval Lower Bound	.346
Upper Bound	.364

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 221623949.

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000).

```

NPar Tests

MANN-WHITNEY U FOR xix- Health & Safety

Notes

Output Created	05-OCT-2013 11:08:54	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.02
	Elapsed Time	00:00:00.03
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.02

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	1.4615	2.06621	.00	5.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	6.57	46.00
2	6	7.50	45.00
Total	13		

Test Statistics^a

	value
Mann-Whitney U	18.000
Wilcoxon W	46.000
Z	-.490
Asymp. Sig. (2-tailed)	.624
Exact Sig. [2*(1-tailed Sig.)]	.731 ^b
Monte Carlo Sig. (2-tailed) Sig.	.674 ^c
95% Confidence Interval Lower Bound	.665
Upper Bound	.683
Monte Carlo Sig. (1-tailed) Sig.	.384 ^c
95% Confidence Interval Lower Bound	.375
Upper Bound	.394

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 303130861.

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000).

```

NPar Tests

MANN-WHITNEY U FOR xx-Inclusion

Notes

Output Created	05-OCT-2013 11:09:30	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.00
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.00

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	.0769	.27735	.00	1.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	7.43	52.00
2	6	6.50	39.00
Total	13		

Test Statistics^a

	value
Mann-Whitney U	18.000
Wilcoxon W	39.000
Z	-.926
Asymp. Sig. (2-tailed)	.355
Exact Sig. [2*(1-tailed Sig.)]	.731 ^b
Monte Carlo Sig. (2-tailed) Sig.	1.000 ^c
95% Confidence Interval Lower Bound	1.000
Upper Bound	1.000
Monte Carlo Sig. (1-tailed) Sig.	.542 ^c
95% Confidence Interval Lower Bound	.532
Upper Bound	.552

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 92208573.

xxi-Supplier Selection ALL ZERO

xx-OTHER ALL ZERO

NPAR TESTS

```
/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000) .
```

P7- What are the top 3 driving factors behind your organization's initiatives ?

NPar Tests

MANN-WHITNEY U FOR i-Reputation/Image

Notes

Output Created	05-OCT-2013 11:13:20	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.02
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.00

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	.1538	.55470	.00	2.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	7.43	52.00
2	6	6.50	39.00
Total	13		

Test Statistics^a

	value
Mann-Whitney U	18.000
Wilcoxon W	39.000
Z	-.926
Asymp. Sig. (2-tailed)	.355
Exact Sig. [2*(1-tailed Sig.)]	.731 ^b
Monte Carlo Sig. (2-tailed) Sig.	1.000 ^c
95% Confidence Interval Lower Bound	1.000
Upper Bound	1.000
Monte Carlo Sig. (1-tailed) Sig.	.542 ^c
95% Confidence Interval Lower Bound	.532
Upper Bound	.552

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 1335104164.

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000).

```

NPar Tests

MANN-WHITNEY U FOR ii- Corporate Values

Notes

Output Created	05-OCT-2013 11:14:35	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.00
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.00

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	1.5385	1.19829	.00	3.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	8.00	56.00
2	6	5.83	35.00
Total	13		

Test Statistics^a

	value
Mann-Whitney U	14.000
Wilcoxon W	35.000
Z	-1.036
Asymp. Sig. (2-tailed)	.300
Exact Sig. [2*(1-tailed Sig.)]	.366 ^b
Monte Carlo Sig. (2-tailed) Sig.	.360 ^c
95% Confidence Interval Lower Bound	.351
Upper Bound	.370
Monte Carlo Sig. (1-tailed) Sig.	.208 ^c
95% Confidence Interval Lower Bound	.200
Upper Bound	.216

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 329836257.

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000).

```

NPar Tests

MANN-WHTINEY U FOR iii- Cost/efficiency

Notes

Output Created	05-OCT-2013 11:15:11	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.03
	Elapsed Time	00:00:00.05
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.01

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	1.5385	1.19829	.00	3.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	7.57	53.00
2	6	6.33	38.00
Total	13		

Test Statistics^a

	value
Mann-Whitney U	17.000
Wilcoxon W	38.000
Z	-.592
Asymp. Sig. (2-tailed)	.554
Exact Sig. [2*(1-tailed Sig.)]	.628 ^b
Monte Carlo Sig. (2-tailed) Sig.	.590 ^c
95% Confidence Interval Lower Bound	.581
Upper Bound	.600
Monte Carlo Sig. (1-tailed) Sig.	.315 ^c
95% Confidence Interval Lower Bound	.305
Upper Bound	.324

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 1535910591.

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000).

```

NPar Tests

MANN-WHITNEY U FOR iv- Employees

Notes

Output Created	05-OCT-2013 11:15:48	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.00
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.00

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	.8462	1.34450	.00	3.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	6.00	42.00
2	6	8.17	49.00
Total	13		

Test Statistics^a

	value
Mann-Whitney U	14.000
Wilcoxon W	42.000
Z	-1.232
Asymp. Sig. (2-tailed)	.218
Exact Sig. [2*(1-tailed Sig.)]	.366 ^b
Monte Carlo Sig. (2-tailed) Sig.	.338 ^c
95% Confidence Interval Lower Bound	.329
Upper Bound	.347
Monte Carlo Sig. (1-tailed) Sig.	.221 ^c
95% Confidence Interval Lower Bound	.212
Upper Bound	.229

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 1993510611.

v- Consumers/Public ALL ZERO

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000).

```

NPar Tests

MANN-WHITNEY U FOR vi- Legal Compliance

Notes

Output Created	05-OCT-2013 11:16:34	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.02
	Elapsed Time	00:00:00.03
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.00

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	.2308	.59914	.00	2.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	7.86	55.00
2	6	6.00	36.00
Total	13		

Test Statistics^a

	value
Mann-Whitney U	15.000
Wilcoxon W	36.000
Z	-1.363
Asymp. Sig. (2-tailed)	.173
Exact Sig. [2*(1-tailed Sig.)]	.445 ^b
Monte Carlo Sig. (2-tailed) Sig.	.458 ^c
95% Confidence Interval Lower Bound	.448
Upper Bound	.467
Monte Carlo Sig. (1-tailed) Sig.	.270 ^c
95% Confidence Interval Lower Bound	.261
Upper Bound	.278

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 1241531719.

vii- Investors ALL ZERO

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000).

```

NPar Tests

MANN-WHITNEY U FOR viii- Risk Management

Notes

Output Created	05-OCT-2013 11:18:22	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.00
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.00

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	.7692	.92681	.00	2.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	7.43	52.00
2	6	6.50	39.00
Total	13		

Test Statistics^a

	value
Mann-Whitney U	18.000
Wilcoxon W	39.000
Z	-.474
Asymp. Sig. (2-tailed)	.635
Exact Sig. [2*(1-tailed Sig.)]	.731 ^b
Monte Carlo Sig. (2-tailed) Sig.	.676 ^c
95% Confidence Interval Lower Bound	.666
Upper Bound	.685
Monte Carlo Sig. (1-tailed) Sig.	.378 ^c
95% Confidence Interval Lower Bound	.369
Upper Bound	.388

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 562334227.

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000).

```

NPar Tests

MANN-WHITNEY U FOR ix- Supplier Requirements

Notes

Output Created	05-OCT-2013 11:19:07	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.00
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.00

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	.0769	.27735	.00	1.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	6.50	45.50
2	6	7.58	45.50
Total	13		

Test Statistics^a

	value
Mann-Whitney U	17.500
Wilcoxon W	45.500
Z	-1.080
Asymp. Sig. (2-tailed)	.280
Exact Sig. [2*(1-tailed Sig.)]	.628 ^b
Monte Carlo Sig. (2-tailed) Sig.	.458 ^c
95% Confidence Interval Lower Bound	.448
Upper Bound	.468
Monte Carlo Sig. (1-tailed) Sig.	.458 ^c
95% Confidence Interval Lower Bound	.448
Upper Bound	.468

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 1556559737.

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000).

```

NPar Tests

MANN-WHITNEY U FOR x- Customer Requirements

Notes

Output Created	05-OCT-2013 11:19:55	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.02
	Elapsed Time	00:00:00.02
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.01

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	.6154	1.04391	.00	3.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	5.00	35.00
2	6	9.33	56.00
Total	13		

Test Statistics^a

	value
Mann-Whitney U	7.000
Wilcoxon W	35.000
Z	-2.448
Asymp. Sig. (2-tailed)	.014
Exact Sig. [2*(1-tailed Sig.)]	.051 ^b
Monte Carlo Sig. (2-tailed) Sig.	.021 ^c
95% Confidence Interval Lower Bound	.018
Upper Bound	.024
Monte Carlo Sig. (1-tailed) Sig.	.021 ^c
95% Confidence Interval Lower Bound	.018
Upper Bound	.024

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 79654295.

xi- Millenium Objectives ALL ZERO

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000).

```

NPar Tests

MANN-WHITNEY U FOR xii- Other

Notes

Output Created	05-OCT-2013 11:20:44	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.02
	Elapsed Time	00:00:00.02
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.01

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	.2308	.83205	.00	3.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	7.43	52.00
2	6	6.50	39.00
Total	13		

Test Statistics^a

	value
Mann-Whitney U	18.000
Wilcoxon W	39.000
Z	-.926
Asymp. Sig. (2-tailed)	.355
Exact Sig. [2*(1-tailed Sig.)]	.731 ^b
Monte Carlo Sig. (2-tailed) Sig.	1.000 ^c
95% Confidence Interval Lower Bound	1.000
Upper Bound	1.000
Monte Carlo Sig. (1-tailed) Sig.	.537 ^c
95% Confidence Interval Lower Bound	.527
Upper Bound	.547

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 215962969.

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000).

```

NPar Tests

P8-What are the 3 most influential stakeholders on your company's sustainability decisions?

MANN-WHITNEY U FOR i- Sust. Advisory Board

Notes

Output Created	05-OCT-2013 11:22:32	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.00
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.00

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	.5385	1.12660	.00	3.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	7.50	52.50
2	6	6.42	38.50
Total	13		

Test Statistics^a

	value
Mann-Whitney U	17.500
Wilcoxon W	38.500
Z	-.678
Asymp. Sig. (2-tailed)	.498
Exact Sig. [2*(1-tailed Sig.)]	.628 ^b
Monte Carlo Sig. (2-tailed) Sig.	.713 ^c
95% Confidence Interval Lower Bound	.704
Upper Bound	.722
Monte Carlo Sig. (1-tailed) Sig.	.267 ^c
95% Confidence Interval Lower Bound	.259
Upper Bound	.276

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 1573343031.

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000).

```

NPar Tests

MANN-WHITNEY U FOR ii- Senior Leaders

Notes

Output Created	05-OCT-2013 11:23:27	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.03
	Elapsed Time	00:00:00.03
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.00

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	2.2308	1.09193	.00	3.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	6.43	45.00
2	6	7.67	46.00
Total	13		

Test Statistics^a

	value
Mann-Whitney U	17.000
Wilcoxon W	45.000
Z	-.633
Asymp. Sig. (2-tailed)	.527
Exact Sig. [2*(1-tailed Sig.)]	.628 ^b
Monte Carlo Sig. (2-tailed) Sig.	.651 ^c
95% Confidence Interval Lower Bound	.641
Upper Bound	.660
Monte Carlo Sig. (1-tailed) Sig.	.356 ^c
95% Confidence Interval Lower Bound	.347
Upper Bound	.366

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 484067124.

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000).

```

NPar Tests

MANN-WHITNEY U FOR iii- Line Leader

Notes

Output Created	05-OCT-2013 11:24:01	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.02
	Elapsed Time	00:00:00.02
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.01

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	.5385	.87706	.00	2.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	5.71	40.00
2	6	8.50	51.00
Total	13		

Test Statistics^a

	value
Mann-Whitney U	12.000
Wilcoxon W	40.000
Z	-1.583
Asymp. Sig. (2-tailed)	.113
Exact Sig. [2*(1-tailed Sig.)]	.234 ^b
Monte Carlo Sig. (2-tailed) Sig.	.122 ^c
95% Confidence Interval Lower Bound	.116
Upper Bound	.129
Monte Carlo Sig. (1-tailed) Sig.	.069 ^c
95% Confidence Interval Lower Bound	.064
Upper Bound	.074

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 475497203.

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000).

```

NPar Tests

MANN-WHITNEY U FOR iv- Employee

Notes

Output Created	05-OCT-2013 11:24:35	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.03
	Elapsed Time	00:00:00.03
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.00

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	.3846	.65044	.00	2.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	7.57	53.00
2	6	6.33	38.00
Total	13		

Test Statistics^a

	value
Mann-Whitney U	17.000
Wilcoxon W	38.000
Z	-.704
Asymp. Sig. (2-tailed)	.482
Exact Sig. [2*(1-tailed Sig.)]	.628 ^b
Monte Carlo Sig. (2-tailed) Sig.	.568 ^c
95% Confidence Interval Lower Bound	.558
Upper Bound	.578
Monte Carlo Sig. (1-tailed) Sig.	.349 ^c
95% Confidence Interval Lower Bound	.339
Upper Bound	.358

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 1310155034.

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000).

```

NPar Tests

MANN-WHITNEY U FOR v- Clients

Notes

Output Created	05-OCT-2013 11:25:14	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.00
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.00

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	.6154	.96077	.00	3.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	5.29	37.00
2	6	9.00	54.00
Total	13		

Test Statistics^a

	value
Mann-Whitney U	9.000
Wilcoxon W	37.000
Z	-1.969
Asymp. Sig. (2-tailed)	.049
Exact Sig. [2*(1-tailed Sig.)]	.101 ^b
Monte Carlo Sig. (2-tailed) Sig.	.072 ^c
95% Confidence Interval Lower Bound	.067
Upper Bound	.077
Monte Carlo Sig. (1-tailed) Sig.	.054 ^c
95% Confidence Interval Lower Bound	.049
Upper Bound	.058

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 2048628469.

vi- Suppliers ALL ZERO

vii- Business Partners ALL ZERO

viii- Competition ALL ZERO

NPAR TESTS

```
/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000).
```

NPar Tests

MANN-WHITNEY U FOR ix- Public Administration

Notes

Output Created	05-OCT-2013 11:26:41	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.00
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.00

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	.0769	.27735	.00	1.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	6.50	45.50
2	6	7.58	45.50
Total	13		

Test Statistics^a

	value
Mann-Whitney U	17.500
Wilcoxon W	45.500
Z	-1.080
Asymp. Sig. (2-tailed)	.280
Exact Sig. [2*(1-tailed Sig.)]	.628 ^b
Monte Carlo Sig. (2-tailed) Sig.	.462 ^c
95% Confidence Interval Lower Bound	.452
Upper Bound	.472
Monte Carlo Sig. (1-tailed) Sig.	.462 ^c
95% Confidence Interval Lower Bound	.452
Upper Bound	.472

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 508741944.

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000).

```

NPar Tests

MANN-WHITNEY U FOR x- Investors

Notes

Output Created	05-OCT-2013 11:27:17	
Comments		
Input	Data	C: \Users\u717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.00
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.00

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	1.0000	1.15470	.00	3.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	7.43	52.00
2	6	6.50	39.00
Total	13		

Test Statistics^a

	value
Mann-Whitney U	18.000
Wilcoxon W	39.000
Z	-.455
Asymp. Sig. (2-tailed)	.649
Exact Sig. [2*(1-tailed Sig.)]	.731 ^b
Monte Carlo Sig. (2-tailed)	Sig. .707 ^c
	95% Confidence Interval
	Lower Bound .698
	Upper Bound .716
Monte Carlo Sig. (1-tailed)	Sig. .358 ^c
	95% Confidence Interval
	Lower Bound .349
	Upper Bound .368

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 726961337.

xi- NGO ALL ZERO

NPar Tests

MANN-WHITNEY U FOR xii- Trade Association

Notes

Output Created	05-OCT-2013 12:01:14	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.00
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.00

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	.1538	.55470	.00	2.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	7.43	52.00
2	6	6.50	39.00
Total	13		

Test Statistics^a

	value
Mann-Whitney U	18.000
Wilcoxon W	39.000
Z	-.926
Asymp. Sig. (2-tailed)	.355
Exact Sig. [2*(1-tailed Sig.)]	.731 ^b
Monte Carlo Sig. (2-tailed) Sig.	1.000 ^c
95% Confidence Interval Lower Bound	1.000
Upper Bound	1.000
Monte Carlo Sig. (1-tailed) Sig.	.549 ^c
95% Confidence Interval Lower Bound	.540
Upper Bound	.559

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 677935123.

xiii- Union ALL ZERO

xiv- Other ALL ZERO

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000) .

```

P9 - What are the 3 most significant barriers that your company is facing in developing and implementing sustainable strategies and practices?

MANN-WHITNEY U FOR i- Funding

NPar Tests

Notes

Output Created	05-OCT-2013 11:30:25	
Comments		
Input	Data	C: \Users\u717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.00
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.00

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	.6154	.96077	.00	3.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	7.14	50.00
2	6	6.83	41.00
Total	13		

Test Statistics^a

	value
Mann-Whitney U	20.000
Wilcoxon W	41.000
Z	-.164
Asymp. Sig. (2-tailed)	.870
Exact Sig. [2*(1-tailed Sig.)]	.945 ^b
Monte Carlo Sig. (2-tailed)	Sig. 1.000 ^c
	95% Confidence Interval
	Lower Bound 1.000
	Upper Bound 1.000
Monte Carlo Sig. (1-tailed)	Sig. .548 ^c
	95% Confidence Interval
	Lower Bound .539
	Upper Bound .558

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 113410539.

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000).

```

NPar Tests

MANN-WHITNEY U FOR ii- Complexity

Notes

Output Created	05-OCT-2013 11:31:35	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.00
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.00

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	.9231	1.32045	.00	3.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	8.07	56.50
2	6	5.75	34.50
Total	13		

Test Statistics^a

	value
Mann-Whitney U	13.500
Wilcoxon W	34.500
Z	-1.230
Asymp. Sig. (2-tailed)	.219
Exact Sig. [2*(1-tailed Sig.)]	.295 ^b
Monte Carlo Sig. (2-tailed) Sig.	.296 ^c
95% Confidence Interval Lower Bound	.287
Upper Bound	.305
Monte Carlo Sig. (1-tailed) Sig.	.181 ^c
95% Confidence Interval Lower Bound	.173
Upper Bound	.188

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 1585587178.

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000).

```

NPar Tests

MANN-WHITNEY U FOR iii- Forecasting needs

Notes

Output Created	05-OCT-2013 11:32:07	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.02
	Elapsed Time	00:00:00.02
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.00

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	.7692	1.09193	.00	3.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	6.07	42.50
2	6	8.08	48.50
Total	13		

Test Statistics^a

	value
Mann-Whitney U	14.500
Wilcoxon W	42.500
Z	-1.066
Asymp. Sig. (2-tailed)	.286
Exact Sig. [2*(1-tailed Sig.)]	.366 ^b
Monte Carlo Sig. (2-tailed) Sig.	.370 ^c
95% Confidence Interval Lower Bound	.361
Upper Bound	.380
Monte Carlo Sig. (1-tailed) Sig.	.185 ^c
95% Confidence Interval Lower Bound	.177
Upper Bound	.192

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 257291219.

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000).

```

NPar Tests

MANN-WHITNEY U iv- Return on Investment

Notes

Output Created	05-OCT-2013 11:32:50	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.00
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.00

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	.8462	1.14354	.00	3.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	7.43	52.00
2	6	6.50	39.00
Total	13		

Test Statistics^a

	value
Mann-Whitney U	18.000
Wilcoxon W	39.000
Z	-.498
Asymp. Sig. (2-tailed)	.619
Exact Sig. [2*(1-tailed Sig.)]	.731 ^b
Monte Carlo Sig. (2-tailed) Sig.	.838 ^c
95% Confidence Interval Lower Bound	.831
Upper Bound	.846
Monte Carlo Sig. (1-tailed) Sig.	.421 ^c
95% Confidence Interval Lower Bound	.411
Upper Bound	.431

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 126474071.

v- Lack of info & knowledge ALL ZERO

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000).

```

NPar Tests

MANN-WHITNEY U FOR vi- Lack of resources

Notes

Output Created	05-OCT-2013 11:33:41	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.02
	Elapsed Time	00:00:00.03
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.00

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	.0769	.27735	.00	1.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	6.50	45.50
2	6	7.58	45.50
Total	13		

Test Statistics^a

	value
Mann-Whitney U	17.500
Wilcoxon W	45.500
Z	-1.080
Asymp. Sig. (2-tailed)	.280
Exact Sig. [2*(1-tailed Sig.)]	.628 ^b
Monte Carlo Sig. (2-tailed)	Sig. .468 ^c
	95% Confidence Interval
	Lower Bound .459
	Upper Bound .478
Monte Carlo Sig. (1-tailed)	Sig. .468 ^c
	95% Confidence Interval
	Lower Bound .459
	Upper Bound .478

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 403768731.

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000).

```

NPar Tests

MANN-WHITNEY U FOR vii- Demand

Notes

Output Created	05-OCT-2013 11:34:15	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.00
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.00

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	.1538	.55470	.00	2.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	6.50	45.50
2	6	7.58	45.50
Total	13		

Test Statistics^a

	value
Mann-Whitney U	17.500
Wilcoxon W	45.500
Z	-1.080
Asymp. Sig. (2-tailed)	.280
Exact Sig. [2*(1-tailed Sig.)]	.628 ^b
Monte Carlo Sig. (2-tailed) Sig.	.463 ^c
95% Confidence Interval Lower Bound	.453
Upper Bound	.472
Monte Carlo Sig. (1-tailed) Sig.	.463 ^c
95% Confidence Interval Lower Bound	.453
Upper Bound	.472

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 213798720.

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000).

```

NPar Tests

MANN-WHITNEY U FOR viii- Pay extra

Notes

Output Created	05-OCT-2013 11:34:48	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.03
	Elapsed Time	00:00:00.03
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.02

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	1.5385	1.45002	.00	3.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	6.71	47.00
2	6	7.33	44.00
Total	13		

Test Statistics^a

	value
Mann-Whitney U	19.000
Wilcoxon W	47.000
Z	-.311
Asymp. Sig. (2-tailed)	.756
Exact Sig. [2*(1-tailed Sig.)]	.836 ^b
Monte Carlo Sig. (2-tailed) Sig.	.881 ^c
95% Confidence Interval Lower Bound	.875
Upper Bound	.887
Monte Carlo Sig. (1-tailed) Sig.	.499 ^c
95% Confidence Interval Lower Bound	.489
Upper Bound	.508

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 1451419960.

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000).

```

NPar Tests

MANN-WHITNEY U FOR ix- Initiative Coordination

Notes

Output Created	05-OCT-2013 11:35:21	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.02
	Elapsed Time	00:00:00.02
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.02

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	.6154	1.04391	.00	3.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	7.07	49.50
2	6	6.92	41.50
Total	13		

Test Statistics^a

	value
Mann-Whitney U	20.500
Wilcoxon W	41.500
Z	-.087
Asymp. Sig. (2-tailed)	.930
Exact Sig. [2*(1-tailed Sig.)]	.945 ^b
Monte Carlo Sig. (2-tailed) Sig.	1.000 ^c
95% Confidence Interval Lower Bound	1.000
Upper Bound	1.000
Monte Carlo Sig. (1-tailed) Sig.	.490 ^c
95% Confidence Interval Lower Bound	.480
Upper Bound	.499

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 1487459085.

x- Not a Priority ALL ZERO

xi- Stakeholder engagement ALL ZERO

NPAR TESTS

```
/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000) .
```

NPar Tests

MANN-WHITNEY U FOR xii- Technological Limitations

Notes

Output Created	05-OCT-2013 11:36:36	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.00
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.00

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	.3077	.48038	.00	1.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	6.86	48.00
2	6	7.17	43.00
Total	13		

Test Statistics^a

	value
Mann-Whitney U	20.000
Wilcoxon W	48.000
Z	-.178
Asymp. Sig. (2-tailed)	.859
Exact Sig. [2*(1-tailed Sig.)]	.945 ^b
Monte Carlo Sig. (2-tailed) Sig.	1.000 ^c
95% Confidence Interval Lower Bound	1.000
Upper Bound	1.000
Monte Carlo Sig. (1-tailed) Sig.	.660 ^c
95% Confidence Interval Lower Bound	.651
Upper Bound	.670

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 1861419652.

NEW FILE.

DATASET NAME DataSet5 WINDOW=FRONT.

DATASET ACTIVATE DataSet2.

DATASET CLOSE DataSet5.

NPAR TESTS

/M-W= value BY group(1 2)

/STATISTICS=DESCRIPTIVES

/MISSING ANALYSIS

/METHOD= MC CIN(95) SAMPLES(10000).

NPar Tests

MANN-WHITNEY U FOR xiii- Other

Notes

Output Created	05-OCT-2013 11:37:28	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.02
	Elapsed Time	00:00:00.02
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.00

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	.1538	.55470	.00	2.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	7.43	52.00
2	6	6.50	39.00
Total	13		

Test Statistics^a

	value
Mann-Whitney U	18.000
Wilcoxon W	39.000
Z	-.926
Asymp. Sig. (2-tailed)	.355
Exact Sig. [2*(1-tailed Sig.)]	.731 ^b
Monte Carlo Sig. (2-tailed) Sig.	1.000 ^c
95% Confidence Interval Lower Bound	1.000
Upper Bound	1.000
Monte Carlo Sig. (1-tailed) Sig.	.540 ^c
95% Confidence Interval Lower Bound	.530
Upper Bound	.549

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 754262874.

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000).

```

P10 - What are the 3 most significant benefits for your company by developing and implementing sustainable strategies and practices?

NPar Tests

Notes

Output Created	05-OCT-2013 11:38:16	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.00
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.00

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	.0769	.27735	.00	1.00
group	13	1.46	.519	1	2

MANN-WHITNEY U FOR i-Attract and retain talent

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	7.43	52.00
2	6	6.50	39.00
Total	13		

Test Statistics^a

	value
Mann-Whitney U	18.000
Wilcoxon W	39.000
Z	-.926
Asymp. Sig. (2-tailed)	.355
Exact Sig. [2*(1-tailed Sig.)]	.731 ^b
Monte Carlo Sig. (2-tailed)	Sig. 1.000 ^c
	95% Confidence Interval
	Lower Bound 1.000
	Upper Bound 1.000
Monte Carlo Sig. (1-tailed)	Sig. .531 ^c
	95% Confidence Interval
	Lower Bound .521
	Upper Bound .541

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 1066061003.

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000) .

```

NPar Tests

MANN-WHITNEY U FOR ii- Regulatory compliance

Notes

Output Created	05-OCT-2013 11:39:30	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.02
	Elapsed Time	00:00:00.02
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.01

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	.4615	.96742	.00	3.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	7.21	50.50
2	6	6.75	40.50
Total	13		

Test Statistics^a

	value
Mann-Whitney U	19.500
Wilcoxon W	40.500
Z	-.290
Asymp. Sig. (2-tailed)	.772
Exact Sig. [2*(1-tailed Sig.)]	.836 ^b
Monte Carlo Sig. (2-tailed) Sig.	1.000 ^c
95% Confidence Interval Lower Bound	1.000
Upper Bound	1.000
Monte Carlo Sig. (1-tailed) Sig.	.559 ^c
95% Confidence Interval Lower Bound	.549
Upper Bound	.569

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 1507486128.

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000).

```

NPar Tests

MANN-WHITNEY U FOR iii- Reputation

Notes

Output Created	05-OCT-2013 11:40:02	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.03
	Elapsed Time	00:00:00.03
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.02

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	1.0000	1.41421	.00	3.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	6.50	45.50
2	6	7.58	45.50
Total	13		

Test Statistics^a

	value
Mann-Whitney U	17.500
Wilcoxon W	45.500
Z	-.581
Asymp. Sig. (2-tailed)	.562
Exact Sig. [2*(1-tailed Sig.)]	.628 ^b
Monte Carlo Sig. (2-tailed)	Sig. .754 ^c
	95% Confidence Interval Lower Bound .746
	Upper Bound .763
Monte Carlo Sig. (1-tailed)	Sig. .414 ^c
	95% Confidence Interval Lower Bound .404
	Upper Bound .424

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 442399356.

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000).

```

NPar Tests

MANN-WHITNEY U FOR iv- Innovation

Notes

Output Created	05-OCT-2013 11:40:33	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.00
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.00

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	.3846	.76795	.00	2.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	6.50	45.50
2	6	7.58	45.50
Total	13		

Test Statistics^a

	value
Mann-Whitney U	17.500
Wilcoxon W	45.500
Z	-.678
Asymp. Sig. (2-tailed)	.498
Exact Sig. [2*(1-tailed Sig.)]	.628 ^b
Monte Carlo Sig. (2-tailed) Sig.	.704 ^c
95% Confidence Interval Lower Bound	.695
Upper Bound	.713
Monte Carlo Sig. (1-tailed) Sig.	.437 ^c
95% Confidence Interval Lower Bound	.427
Upper Bound	.446

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 1660843777.

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000).

```

NPar Tests

MANN-WHITNEY U FOR v- Profitability

Notes

Output Created	05-OCT-2013 11:40:58	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.02
	Elapsed Time	00:00:00.03
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.00

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	.1538	.55470	.00	2.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	6.50	45.50
2	6	7.58	45.50
Total	13		

Test Statistics^a

	value
Mann-Whitney U	17.500
Wilcoxon W	45.500
Z	-1.080
Asymp. Sig. (2-tailed)	.280
Exact Sig. [2*(1-tailed Sig.)]	.628 ^b
Monte Carlo Sig. (2-tailed) Sig.	.461 ^c
95% Confidence Interval Lower Bound	.452
Upper Bound	.471
Monte Carlo Sig. (1-tailed) Sig.	.461 ^c
95% Confidence Interval Lower Bound	.452
Upper Bound	.471

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 143709387.

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000).

```

NPar Tests

MANN-WHITNEY U FOR vi- Competitive advantage

Notes

Output Created	05-OCT-2013 11:41:25	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.02
	Elapsed Time	00:00:00.02
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.01

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	.6154	.96077	.00	3.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	6.36	44.50
2	6	7.75	46.50
Total	13		

Test Statistics^a

	value
Mann-Whitney U	16.500
Wilcoxon W	44.500
Z	-.738
Asymp. Sig. (2-tailed)	.460
Exact Sig. [2*(1-tailed Sig.)]	.534 ^b
Monte Carlo Sig. (2-tailed) Sig.	.459 ^c
95% Confidence Interval Lower Bound	.449
Upper Bound	.469
Monte Carlo Sig. (1-tailed) Sig.	.285 ^c
95% Confidence Interval Lower Bound	.276
Upper Bound	.294

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 1131884899.

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000).

```

NPar Tests

MANN-WHITNEY U FOR vii- Reduced cost

Notes

Output Created	05-OCT-2013 11:41:54	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.00
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.00

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	1.3077	1.25064	.00	3.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	7.43	52.00
2	6	6.50	39.00
Total	13		

Test Statistics^a

	value
Mann-Whitney U	18.000
Wilcoxon W	39.000
Z	-.447
Asymp. Sig. (2-tailed)	.655
Exact Sig. [2*(1-tailed Sig.)]	.731 ^b
Monte Carlo Sig. (2-tailed) Sig.	.722 ^c
95% Confidence Interval Lower Bound	.713
Upper Bound	.730
Monte Carlo Sig. (1-tailed) Sig.	.333 ^c
95% Confidence Interval Lower Bound	.323
Upper Bound	.342

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 1421288173.

NPAR TESTS

```

/M-W= value BY group(1 2)
/STATISTICS=DESCRIPTIVES
/MISSING ANALYSIS
/METHOD= MC CIN(95) SAMPLES(10000).

```

NPar Tests

MANN-WHITNEY U FOR viii- Reduced Risk

Notes

Output Created	05-OCT-2013 11:42:26	
Comments		
Input	Data	C: \Users\lu717802\Desktop\Master\1-Final Report\SPSS\Mann-Whitney\MANN-WHITNEY.sav
	Active Dataset	DataSet2
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	13
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax	NPAR TESTS /M-W= value BY group(1 2) /STATISTICS=DESCRIPTIVES /MISSING ANALYSIS /METHOD= MC CIN(95) SAMPLES (10000).	
Resources	Processor Time	00:00:00.02
	Elapsed Time	00:00:00.02
	Number of Cases Allowed ^a	112347
	Time for Exact Statistics	0:00:00.01

a. Based on availability of workspace memory.

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
value	13	1.3846	1.26085	.00	3.00
group	13	1.46	.519	1	2

Mann-Whitney Test

Ranks

group	N	Mean Rank	Sum of Ranks
value 1	7	7.14	50.00
2	6	6.83	41.00
Total	13		

Test Statistics^a

	value
Mann-Whitney U	20.000
Wilcoxon W	41.000
Z	-.150
Asymp. Sig. (2-tailed)	.881
Exact Sig. [2*(1-tailed Sig.)]	.945 ^b
Monte Carlo Sig. (2-tailed) Sig.	.927 ^c
95% Confidence Interval Lower Bound	.922
Upper Bound	.932
Monte Carlo Sig. (1-tailed) Sig.	.467 ^c
95% Confidence Interval Lower Bound	.457
Upper Bound	.476

a. Grouping Variable: group

b. Not corrected for ties.

c. Based on 10000 sampled tables with starting seed 2009616798.

ix- Other ALL ZERO

CORRELATIONS

```

/VARIABLES=value1 value2
/PRINT=TWOTAIL NOSIG
/STATISTICS DESCRIPTIVES XPROD
/MISSING=PAIRWISE.

```

SPEARMAN CORREATION LARGE ENTERPRISE

VALUE 1= LCA VALUE2 = PRODUCT REDESIGN

Correlations

Notes

Output Created		05-OCT-2013 12:30:40	
Comments			
Input	Active Dataset	DataSet6	
	Filter	<none>	
	Weight	<none>	
	Split File	<none>	
	N of Rows in Working Data File	4	
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.	
	Cases Used	Statistics for each pair of variables are based on all the cases with valid data for that pair.	
Syntax		CORRELATIONS /VARIABLES=value1 value2 /PRINT=TWOTAIL NOSIG /STATISTICS DESCRIPTIVES XPROD /MISSING=PAIRWISE.	
Resources	Processor Time	00:00:00.00	
	Elapsed Time	00:00:00.03	

Descriptive Statistics

	Mean	Std. Deviation	N
value1	1.7500	1.25831	4
value2	.7500	1.50000	4

Correlations

		value1	value2
value1	Pearson Correlation	1	.132
	Sig. (2-tailed)		.868
	Sum of Squares and Cross-products	4.750	.750
	Covariance	1.583	.250
	N	4	4
value2	Pearson Correlation	.132	1
	Sig. (2-tailed)	.868	
	Sum of Squares and Cross-products	.750	6.750
	Covariance	.250	2.250
	N	4	4

NONPAR CORR

/VARIABLES=value1 value2

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/MISSING=PAIRWISE.

Nonparametric Correlations

Notes

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	Cases Used	Statistics for each pair of variables are based on all the cases with valid data for that pair.
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Resources	Processor Time	00:00:00.02
	Elapsed Time	00:00:00.02
	Number of Cases Allowed	174762 cases ^a

a. Based on availability of workspace memory

Correlations

			value1	value2
Spearman's rho	value1	Correlation Coefficient	1.000	.000
		Sig. (2-tailed)	.	1.000
		N	4	4
	value2	Correlation Coefficient	.000	1.000
		Sig. (2-tailed)	1.000	.
		N	4	4

CORRELATIONS

```

/VARIABLES=value1 value2
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/STATISTICS DESCRIPTIVES XPROD
/MISSING=PAIRWISE.

```

SPEARMAN CORREATION SME ENTERPRISE

VALUE 1= LCA VALUE2 = PRODUCT REDESIGN

Correlations

Notes

Output Created		05-OCT-2013 12:36:23
Comments		
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Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each pair of variables are based on all the cases with valid data for that pair.
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Descriptive Statistics

	Mean	Std. Deviation	N
value1	.7500	.95743	4
value2	1.0000	1.41421	4

Correlations

		value1	value2
value1	Pearson Correlation	1	.000
	Sig. (2-tailed)		1.000
	Sum of Squares and Cross-products	2.750	.000
	Covariance	.917	.000
	N	4	4
value2	Pearson Correlation	.000	1
	Sig. (2-tailed)	1.000	
	Sum of Squares and Cross-products	.000	6.000
	Covariance	.000	2.000
	N	4	4

NONPAR CORR

/VARIABLES=value1 value2

/PRINT=SPEARMAN TWOTAIL NOSIG

/MISSING=PAIRWISE.

Nonparametric Correlations

Notes

Output Created		05-OCT-2013 12:36:23	
Comments			
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Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.	
	Cases Used	Statistics for each pair of variables are based on all the cases with valid data for that pair.	
Syntax		NONPAR CORR /VARIABLES=value1 value2 /PRINT=SPEARMAN TWOTAIL NOSIG /MISSING=PAIRWISE.	
Resources	Processor Time	00:00:00.00	
	Elapsed Time	00:00:00.00	
	Number of Cases Allowed	174762 cases ^a	

a. Based on availability of workspace memory

Correlations

			value1	value2
Spearman's rho	value1	Correlation Coefficient	1.000	-.056
		Sig. (2-tailed)	.	.944
		N	4	4
	value2	Correlation Coefficient	-.056	1.000
		Sig. (2-tailed)	.944	.
		N	4	4

CORRELATIONS

```

/VARIABLES=value1 value2
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/STATISTICS DESCRIPTIVES XPROD
/MISSING=PAIRWISE.

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SPEARMAN CORREATION LARGE ENTERPRISE

Correlations

VALUE 1= LCA VALUE2 = CARBON FOOTPRINT

Notes

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Comments		
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Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each pair of variables are based on all the cases with valid data for that pair.
Syntax		CORRELATIONS /VARIABLES=value1 value2 /PRINT=TWOTAIL NOSIG /STATISTICS DESCRIPTIVES XPROD /MISSING=PAIRWISE.
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.00

Descriptive Statistics

	Mean	Std. Deviation	N
value1	1.7500	1.25831	4
value2	1.7500	2.21736	4

Correlations

		value1	value2
value1	Pearson Correlation	1	.329
	Sig. (2-tailed)		.671
	Sum of Squares and Cross-products	4.750	2.750
	Covariance	1.583	.917
	N	4	4
value2	Pearson Correlation	.329	1
	Sig. (2-tailed)	.671	
	Sum of Squares and Cross-products	2.750	14.750
	Covariance	.917	4.917
	N	4	4

NONPAR CORR

/VARIABLES=value1 value2

/PRINT=SPEARMAN TWOTAIL NOSIG

/MISSING=PAIRWISE.

Nonparametric Correlations

Notes

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Comments			
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	Split File	<none>	
	N of Rows in Working Data File	4	
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.	
	Cases Used	Statistics for each pair of variables are based on all the cases with valid data for that pair.	
Syntax		NONPAR CORR /VARIABLES=value1 value2 /PRINT=SPEARMAN TWOTAIL NOSIG /MISSING=PAIRWISE.	
Resources	Processor Time	00:00:00.00	
	Elapsed Time	00:00:00.00	
	Number of Cases Allowed	174762 cases ^a	

a. Based on availability of workspace memory

Correlations

			value1	value2
Spearman's rho	value1	Correlation Coefficient	1.000	.500
		Sig. (2-tailed)	.	.500
		N	4	4
	value2	Correlation Coefficient	.500	1.000
		Sig. (2-tailed)	.500	.
		N	4	4

CORRELATIONS

```

/VARIABLES=value1 value2
/PRINT=TWOTAIL NOSIG
/STATISTICS DESCRIPTIVES XPROD
/MISSING=PAIRWISE.

```

SPEARMAN CORREATION SME ENTERPRISE

Correlations

VALUE 1= LCA VALUE2 = CARBON FOOTPRINT

Notes

Output Created	05-OCT-2013 12:39:33	
Comments		
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Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each pair of variables are based on all the cases with valid data for that pair.
Syntax		CORRELATIONS /VARIABLES=value1 value2 /PRINT=TWOTAIL NOSIG /STATISTICS DESCRIPTIVES XPROD /MISSING=PAIRWISE.
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.00

Descriptive Statistics

	Mean	Std. Deviation	N
value1	.7500	.95743	4
value2	1.2500	1.25831	4

Correlations

		value1	value2
value1	Pearson Correlation	1	-.761
	Sig. (2-tailed)		.239
	Sum of Squares and Cross-products	2.750	-2.750
	Covariance	.917	-.917
	N	4	4
value2	Pearson Correlation	-.761	1
	Sig. (2-tailed)	.239	
	Sum of Squares and Cross-products	-2.750	4.750
	Covariance	-.917	1.583
	N	4	4

NONPAR CORR

/VARIABLES=value1 value2

/PRINT=SPEARMAN TWOTAIL NOSIG

/MISSING=PAIRWISE.

Nonparametric Correlations

Notes

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Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each pair of variables are based on all the cases with valid data for that pair.
Syntax		NONPAR CORR /VARIABLES=value1 value2 /PRINT=SPEARMAN TWOTAIL NOSIG /MISSING=PAIRWISE.
Resources	Processor Time	00:00:00.00
	Elapsed Time	00:00:00.00
	Number of Cases Allowed	174762 cases ^a

a. Based on availability of workspace memory

Correlations

			value1	value2
Spearman's rho	value1	Correlation Coefficient	1.000	-.833
		Sig. (2-tailed)	.	.167
		N	4	4
	value2	Correlation Coefficient	-.833	1.000
		Sig. (2-tailed)	.167	.
		N	4	4

```
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Attachment 4 - UN Global Compact Assessment Tool⁺

Assessment Point	Q ref	Standard	Section	Match Code	Comment/Recommendation
The company complies with all relevant local and national legislation related to issues covered by the Global Compact principles in the country in which it operates. This includes legislation relating to human rights, occupational health and safety, labour rights, environmental and anti-corruption.	MA.1a	ISO 9001:2008	Management	CbC	expand 7.21 to cover human & labor rights, OHS, env and anti-corruption legislation: Check if HR policies cover human/labor rights and ethics policies cover anti-corruption.
The company complies with all relevant local and national legislation related to issues covered by the Global Compact principles in the country in which it operates. This includes legislation relating to human rights, occupational health and safety, labour rights, environmental and anti-corruption.	MA.1a	ISO 14001:2004	Management	CbC	expand 4.3.2 + 4.5.2 + 4.2 to cover product, human & labor rights, env and anti-corruption legislation .Check if HR policies cover human/labor rights and ethics policies cover anti-corruption.
The company complies with all relevant local and national legislation related to issues covered by the Global Compact principles in the country in which it operates. This includes legislation relating to human rights, occupational health and safety, labour rights, environmental and anti-corruption.	MA.1a	OSHAS 18001:2007	Management	CbC	expand 4.3.2 + 4.5.2 + 4.2 to cover product, human & labor rights, env and anti-corruption legislation .Check if HR policies cover human/labor rights and ethics policies cover anti-corruption.
The company complies with all relevant local and national legislation related to issues covered by the Global Compact principles in the country in which it operates. This includes legislation relating to human rights, occupational health and safety, labour rights, environmental and anti-corruption.	MA.1a	SA8000:2008	Management	CbC	expand 9.1 to cover product, env , OHS and anti-corruption legislation. Check if HR policies cover human/labor rights and ethics policies cover anti-corruption.
The company complies with all relevant local and national legislation related to issues covered by the Global Compact principles in the country in which it operates. This includes legislation relating to human rights, occupational health and safety, labour rights, environmental and anti-corruption.	MA.1a	ISO 26000:2010	Management	C	covered 4.6
The company complies with all relevant local and national legislation related to issues covered by the Global Compact principles in the country in which it operates. This includes legislation relating to human rights, occupational health and safety, labour rights, environmental and anti-corruption.	MA.1a	Cefic RC Management	Management	CbC	expand 3.3.1 to cover product, anti-corruption and labor/human rights legislation .Check if HR policies cover human/labor rights and ethics policies cover anti-corruption.
The company has obtained the necessary permits and authorisations to operate from the relevant authorities.	MA.1b	ISO 9001:2008	Management	CbC	expand 7.21 to cover operating, environmental and OHS permits
The company has obtained the necessary permits and authorisations to operate from the relevant authorities.	MA.1b	ISO 14001:2004	Management	CbC	expand 4.3.1 & 4.3.2. to cover product and OHS permits
The company has obtained the necessary permits and authorisations to operate from the relevant authorities.	MA.1b	OSHAS 18001:2007	Management	CbC	expand 4.3.2. to cover product and environmental permits
The company has obtained the necessary permits and authorisations to operate from the relevant authorities.	MA.1b	SA8000:2008	Management	PG	expand 9.1 to cover product, env and OHS permits
The company has obtained the necessary permits and authorisations to operate from the relevant authorities.	MA.1b	ISO 26000:2010	Management	C	covered 7.7.4 & 3.3.2
The company has obtained the necessary permits and authorisations to operate from the relevant authorities.	MA.1b	Cefic RC Management	Management	CbC	expand 3.3.1 to cover anti-corruption and labor/human rights legislation
The company has an ongoing dialogue with the relevant local/national authorities about any unsettled issues raised by the authorities e.g. following a site visit.	MA.1c	ISO 9001:2008	Management	PG	Add an external communication section to cover communication with authorities on OHS, env, labor and human rights issues. Check if HR covers human/labor rights.
The company has an ongoing dialogue with the relevant local/national authorities about any unsettled issues raised by the authorities e.g. following a site visit.	MA.1c	ISO 14001:2004	Management	CbC	expand 4.4.3 to cover dialogue with authorities on product, OHS, labor and human rights issues. Check if HR covers human/labor rights.
The company has an ongoing dialogue with the relevant local/national authorities about any unsettled issues raised by the authorities e.g. following a site visit.	MA.1c	OSHAS 18001:2007	Management	CbC	expand 4.4.3 to cover dialogue with authorities on product, env, labor and human rights issues. Check if HR covers human/labor rights.
The company has an ongoing dialogue with the relevant local/national authorities about any unsettled issues raised by the authorities e.g. following a site visit.	MA.1c	SA8000:2008	Management	CbC	expand 9.13 & 9.14 to cover dialogue with authorities on product, env and OHS issue. Check if HR covers human/labor rights.
The company has an ongoing dialogue with the relevant local/national authorities about any unsettled issues raised by the authorities e.g. following a site visit.	MA.1c	ISO 26000:2010	Management	C	covered 7.5
The company has an ongoing dialogue with the relevant local/national authorities about any unsettled issues raised by the authorities e.g. following a site visit.	MA.1c	Cefic RC Management	Management	CbC	expand 3.5.6.3 to cover dialogue with authorities on human and labor rights issues. Check if HR covers human/labor rights.
The company complies with international conventions and agreements relevant for the company operations and activities.	MA.1d	ISO 9001:2008	Management	CbC	expand 7.2.1 to cover env, OHS, labor & human rights and anti-corruption conventions. Check if HR policies cover human/labor rights and ethics policies cover anti-corruption.
The company complies with international conventions and agreements relevant for the company operations and activities.	MA.1d	ISO 14001:2004	Management	CbC	expand 4.3.2 to cover OHS, labor & human rights and anti-corruption conventions. Check if HR policies cover human/labor rights and ethics policies cover anti-corruption.
The company complies with international conventions and agreements relevant for the company operations and activities.	MA.1d	OSHAS 18001:2007	Management	CbC	expand 4.3.2 to cover env labor & human rights and anti-corruption conventions. Check if HR policies cover human/labor rights and ethics policies cover anti-corruption.
The company complies with international conventions and agreements relevant for the company operations and activities.	MA.1d	SA8000:2008	Management	CbC	expand 9.13 to cover compliance with env, OHS, anti-corruption conventions. Check if HR policies cover human/labor rights and ethics policies cover anti-corruption.
The company complies with international conventions and agreements relevant for the company operations and activities.	MA.1d	ISO 26000:2010	Management	C	covered 6.4.2.
The company complies with international conventions and agreements relevant for the company operations and activities.	MA.1d	Cefic RC Management	Management	CbC	expand 3.3.1 to cover anti-corruption, labor/human rights conventions. Check if HR policies cover human/labor rights and ethics policies cover anti-corruption.
The company has a systematic approach in place to ensure it keeps informed of new regulations, e.g. using compliance monitoring processes and gap analysis.	MA.1e	ISO 9001:2008	Management	CbC	expand 7.2.1 to cover env, OHS, labor & human rights and anti-corruption compliance. Check if HR cover human/labor rights.
The company has a systematic approach in place to ensure it keeps informed of new regulations, e.g. using compliance monitoring processes and gap analysis.	MA.1e	ISO 14001:2004	Management	CbC	expand 4.3.2 to cover product, OHS, labor & human rights and anti-corruption compliance. Check if HR cover human/labor rights.
The company has a systematic approach in place to ensure it keeps informed of new regulations, e.g. using compliance monitoring processes and gap analysis.	MA.1e	OSHAS 18001:2007	Management	CbC	expand 4.3.2 to cover product, env, labor & human rights and anti-corruption compliance. Check if HR cover human/labor rights.
The company has a systematic approach in place to ensure it keeps informed of new regulations, e.g. using compliance monitoring processes and gap analysis.	MA.1e	SA8000:2008	Management	CbC	expand 9.5d to cover product, env, OHS and anti-corruption compliance. Check if HR cover human/labor rights.

The company has a systematic approach in place to ensure it keeps informed of new regulations, e.g. using compliance monitoring processes and gap analysis.	MA.1e	ISO 26000:2010	Management	C	covered 4.6
The company has a systematic approach in place to ensure it keeps informed of new regulations, e.g. using compliance monitoring processes and gap analysis.	MA.1e	Cefic RC Management	Management	CbC	expand 3.3.1 to cover anti-corruption, labor/human rights compliance. Check if HR cover human/labor rights.
The company takes an integrated approach to identifying and assessing risk, opportunity and impact, taking into account: human rights; occupational health and safety; labour rights; environmental and anti-corruption issues.	MA.2a	ISO 9001:2008	Management	G	Add a risk assessment section to cover env, OHS, labor/human rights and anti-corruption
The company takes an integrated approach to identifying and assessing risk, opportunity and impact, taking into account: human rights; occupational health and safety; labour rights; environmental and anti-corruption issues.	MA.2a	ISO 14001:2004	Management	CbC	expand 4.3.1 to include OHS, labor/human rights and anti-corruption
The company takes an integrated approach to identifying and assessing risk, opportunity and impact, taking into account: human rights; occupational health and safety; labour rights; environmental and anti-corruption issues.	MA.2a	OSHAS 18001:2007	Management	CbC	expand 4.3.1 to include env labor/human rights and anti-corruption
The company takes an integrated approach to identifying and assessing risk, opportunity and impact, taking into account: human rights; occupational health and safety; labour rights; environmental and anti-corruption issues.	MA.2a	SA8000:2008	Management	CbC	expand 3 to include env aspects
The company takes an integrated approach to identifying and assessing risk, opportunity and impact, taking into account: human rights; occupational health and safety; labour rights; environmental and anti-corruption issues.	MA.2a	ISO 26000:2010	Management	C	covered 6.3.4 + 6.4.6.2 + 6.5.2.
The company takes an integrated approach to identifying and assessing risk, opportunity and impact, taking into account: human rights; occupational health and safety; labour rights; environmental and anti-corruption issues.	MA.2a	Cefic RC Management	Management	CbC	expand 3.3.3 + 3.3.2 + 3.3.5 to cover anti-corruption and labor/human rights.
The company has processes in place to ensure periodic identification and assessment of the risk, opportunity and impact of its business operations and activities, based on a review of sound data and a deep understanding of emerging trends.	MA.2b	ISO 9001:2008	Management	G	Add a risk assessment section to cover env, OHS, labor/human rights and anti-corruption. Include emerging trends.
The company has processes in place to ensure periodic identification and assessment of the risk, opportunity and impact of its business operations and activities, based on a review of sound data and a deep understanding of emerging trends.	MA.2b	ISO 14001:2004	Management	PG	expand 4.3.1. & 4.3.2 to include emerging trends in general
The company has processes in place to ensure periodic identification and assessment of the risk, opportunity and impact of its business operations and activities, based on a review of sound data and a deep understanding of emerging trends.	MA.2b	OSHAS 18001:2007	Management	PG	expand 4.3.1. & 4.3.2 to include emerging trends in general
The company has processes in place to ensure periodic identification and assessment of the risk, opportunity and impact of its business operations and activities, based on a review of sound data and a deep understanding of emerging trends.	MA.2b	SA8000:2008	Management	PG	expand 3 to include env aspects and also emerging trends in general
The company has processes in place to ensure periodic identification and assessment of the risk, opportunity and impact of its business operations and activities, based on a review of sound data and a deep understanding of emerging trends.	MA.2b	ISO 26000:2010	Management	PG	add coverage of emerging trends to all sections 6.3, 6.4 and 6.5 where risk identification is covered
The company has processes in place to ensure periodic identification and assessment of the risk, opportunity and impact of its business operations and activities, based on a review of sound data and a deep understanding of emerging trends.	MA.2b	Cefic RC Management	Management	PG	add emerging trends to 3.3.3. and 3.3.2 and 3.3.5.
The company has a method for prioritising the most significant risks, opportunities and impacts, including the individuals who are most likely to be affected.	MA.2c	ISO 9001:2008	Management	G	Add a risk assessment section to cover env, OHS, labor/human rights and anti-corruption. Include emerging trends.
The company has a method for prioritising the most significant risks, opportunities and impacts, including the individuals who are most likely to be affected.	MA.2c	ISO 14001:2004	Management	CbC	expand 4.3.1. & 4.3.2 to include product, OHS, labor/human rights and anti-corruption.
The company has a method for prioritising the most significant risks, opportunities and impacts, including the individuals who are most likely to be affected.	MA.2c	OSHAS 18001:2007	Management	CbC	expand 4.3.1. & 4.3.2 to include product, env, labor/human rights and anti-corruption.
The company has a method for prioritising the most significant risks, opportunities and impacts, including the individuals who are most likely to be affected.	MA.2c	SA8000:2008	Management	CbC	expand 3 to include product, env aspects and also emerging trends in general
The company has a method for prioritising the most significant risks, opportunities and impacts, including the individuals who are most likely to be affected.	MA.2c	ISO 26000:2010	Management	C	covered 6.1
The company has a method for prioritising the most significant risks, opportunities and impacts, including the individuals who are most likely to be affected.	MA.2c	Cefic RC Management	Management	CbC	expand 3.3.3. and 3.3.2 and 3.3.5 to cover anti-corruption and labor/human rights
When designing new operations or activities, the assessment of risk, opportunity and impact is included.	MA.2d	ISO 9001:2008	Management	PG	expand 7.3 to give good coverage risk assessment to OHS, env, labor/human rights, anti-corruption risks. Consider using ISO 14006
When designing new operations or activities, the assessment of risk, opportunity and impact is included.	MA.2d	ISO 14001:2004	Management	CbC	expand 4.4.6 to cover product, OHS, labor/human rights, anti-corruption risks. Consider using ISO 14006
When designing new operations or activities, the assessment of risk, opportunity and impact is included.	MA.2d	OSHAS 18001:2007	Management	CbC	expand 4.4.6 to cover product, env, labor/human rights, anti-corruption risks. Consider using ISO 14006
When designing new operations or activities, the assessment of risk, opportunity and impact is included.	MA.2d	SA8000:2008	Management	PG	expand to cover design and development (new products and new operations)
When designing new operations or activities, the assessment of risk, opportunity and impact is included.	MA.2d	ISO 26000:2010	Management	C	covered 6.3.4 + 6.4.6.2 + 6.5.2 + 6.6.3. Consider using ISO 14006
When designing new operations or activities, the assessment of risk, opportunity and impact is included.	MA.2d	Cefic RC Management	Management	CbC	expand 3.3.3 + 3.3.2 + 3.3.5 to cover human/labor rights and anti-corruption. Consider using ISO 14006
The company ensures that all information on the potential risks, opportunities and impacts of its business operations are shared and accessible to potentially affected individuals or communities.	MA.2e	ISO 9001:2008	Management	PG	Add an external communication section to cover communication with authorities on OHS, env, labor and human rights issues.
The company ensures that all information on the potential risks, opportunities and impacts of its business operations are shared and accessible to potentially affected individuals or communities.	MA.2e	ISO 14001:2004	Management	CbC	expand 4.4.3 to cover product, OHS, labor/human rights and anti-corruption
The company ensures that all information on the potential risks, opportunities and impacts of its business operations are shared and accessible to potentially affected individuals or communities.	MA.2e	OSHAS 18001:2007	Management	CbC	expand 4.4.3 to cover product, env, labor/human rights and anti-corruption
The company ensures that all information on the potential risks, opportunities and impacts of its business operations are shared and accessible to potentially affected individuals or communities.	MA.2e	SA8000:2008	Management	CbC	expand 9.13 to cover product, env, labor/human rights and anti-corruption

The company ensures that all information on the potential risks, opportunities and impacts of its business operations are shared and accessible to potentially affected individuals or communities.	MA.2e	ISO 26000:2010	Management	C	covered 7.5
The company ensures that all information on the potential risks, opportunities and impacts of its business operations are shared and accessible to potentially affected individuals or communities.	MA.2e	Cefic RC Management	Management	CbC	expand 3.5.6 to include labor/human rights and anti-corruption
The company has a written policy covering respect for human rights, occupational health and safety, labour rights, environmental and anti-corruption issues.	MA.3a	ISO 9001:2008	Management	CbC	expand 5.3 to include OHS, env, human/labor rights and anti-corruption
The company has a written policy covering respect for human rights, occupational health and safety, labour rights, environmental and anti-corruption issues.	MA.3a	ISO 14001:2004	Management	CbC	expand 4.2 to include product, OHS, human/labor rights and anti-corruption
The company has a written policy covering respect for human rights, occupational health and safety, labour rights, environmental and anti-corruption issues.	MA.3a	OSHAS 18001:2007	Management	CbC	expand 4.2 to include product, OHS, human/labor rights and anti-corruption
The company has a written policy covering respect for human rights, occupational health and safety, labour rights, environmental and anti-corruption issues.	MA.3a	SA8000:2008	Management	CbC	expand 9.1 to include product, env and anti-corruption
The company has a written policy covering respect for human rights, occupational health and safety, labour rights, environmental and anti-corruption issues.	MA.3a	ISO 26000:2010	Management	C	covered 6.1
The company has a written policy covering respect for human rights, occupational health and safety, labour rights, environmental and anti-corruption issues.	MA.3a	Cefic RC Management	Management	CbC	expand 3.2 to include product, labor/human rights and anti-corruption
The company's policy has been approved by top management.	MA.3b	ISO 9001:2008	Management	CbC	expand 5.3 and 5.1 to include OHS, env, human/labor rights and anti-corruption
The company's policy has been approved by top management.	MA.3b	ISO 14001:2004	Management	CbC	expand 4.2 to include product, OHS, human/labor rights and anti-corruption
The company's policy has been approved by top management.	MA.3b	OSHAS 18001:2007	Management	CbC	expand 4.2 to include product, OHS, human/labor rights and anti-corruption
The company's policy has been approved by top management.	MA.3b	SA8000:2008	Management	CbC	expand 9.1 to include product, env and anti-corruption
The company's policy has been approved by top management.	MA.3b	ISO 26000:2010	Management	C	covered 6.2.3.2
The company's policy has been approved by top management.	MA.3b	Cefic RC Management	Management	CbC	expand 3.2 to include product, labor/human rights and anti-corruption
The company's policy includes a commitment to meeting local legal requirements and international standards.	MA.3c	ISO 9001:2008	Management	CbC	expand 5.3. and 7.2.1 to cover OHS, env, human/labor rights and anti-corruption. Check if HR policies cover labor/human rights and ethics policies cover anti-corruption
The company's policy includes a commitment to meeting local legal requirements and international standards.	MA.3c	ISO 14001:2004	Management	CbC	expand 4.3.2. and 4.2c to cover product, OHS, human/labor rights and anti-corruption. Check if HR policies cover labor/human rights and ethics policies cover anti-corruption
The company's policy includes a commitment to meeting local legal requirements and international standards.	MA.3c	OSHAS 18001:2007	Management	CbC	expand 4.3.2. and 4.2c to cover product, env human/labor rights and anti-corruption. Check if HR policies cover labor/human rights and ethics policies cover anti-corruption
The company's policy includes a commitment to meeting local legal requirements and international standards.	MA.3c	SA8000:2008	Management	CbC	expand 9.1 to cover product, and anti-corruption. Check if HR policies cover labor/human rights and ethics policies cover anti-corruption
The company's policy includes a commitment to meeting local legal requirements and international standards.	MA.3c	ISO 26000:2010	Management	C	covered 4.6
The company's policy includes a commitment to meeting local legal requirements and international standards.	MA.3c	Cefic RC Management	Management	CbC	expand 3.2 to cover labor/human rights and anti-corruption. Check if HR policies cover labor/human rights and ethics policies cover anti-corruption
The company's policy includes a commitment to making continuous improvements in performance.	MA.3d	ISO 9001:2008	Management	CbC	expand 8.5.1 to cover OHS, env, human/labor rights and anti-corruption.
The company's policy includes a commitment to making continuous improvements in performance.	MA.3d	ISO 14001:2004	Management	CbC	expand 4.3.3. and 4.2b to cover product, OHS, human/labor rights and anti-corruption.
The company's policy includes a commitment to making continuous improvements in performance.	MA.3d	OSHAS 18001:2007	Management	CbC	expand 4.3.3. and 4.2b to cover product, env human/labor rights and anti-corruption.
The company's policy includes a commitment to making continuous improvements in performance.	MA.3d	SA8000:2008	Management	CbC	expand 9.1 to cover product, and anti-corruption.
The company's policy includes a commitment to making continuous improvements in performance.	MA.3d	ISO 26000:2010	Management	C	covered 7.7.5
The company's policy includes a commitment to making continuous improvements in performance.	MA.3d	Cefic RC Management	Management	CbC	expand 3.4.3 to cover labor/human rights and anti-corruption.
The company's policy includes contributing to local community development.	MA.3e	ISO 9001:2008	Management	PG	expand policy to commit to local community development
The company's policy includes contributing to local community development.	MA.3e	ISO 14001:2004	Management	PG	expand policy to commit to local community development
The company's policy includes contributing to local community development.	MA.3e	OSHAS 18001:2007	Management	PG	expand policy to commit to local community development
The company's policy includes contributing to local community development.	MA.3e	SA8000:2008	Management	PG	expand policy to commit to local community development
The company's policy includes contributing to local community development.	MA.3e	ISO 26000:2010	Management	C	covered 6.8
The company's policy includes contributing to local community development.	MA.3e	Cefic RC Management	Management	PG	expand policy to commit to local community development
The results of the assessment of risk, opportunity, and impact are reviewed by senior management and inform the development of company sustainability goals, strategies, and policies.	MA.3f	ISO 9001:2008	Management	CbC	expand 5.4.1 to cover env, OHS, labor/human rights and anti-corruption
The results of the assessment of risk, opportunity, and impact are reviewed by senior management and inform the development of company sustainability goals, strategies, and policies.	MA.3f	ISO 14001:2004	Management	CbC	expand 4.3.3 to cover product, OHS, labor/human rights and anti-corruption
The results of the assessment of risk, opportunity, and impact are reviewed by senior management and inform the development of company sustainability goals, strategies, and policies.	MA.3f	OSHAS 18001:2007	Management	CbC	expand 4.3.3 to cover product, env labor/human rights and anti-corruption
The results of the assessment of risk, opportunity, and impact are reviewed by senior management and inform the development of company sustainability goals, strategies, and policies.	MA.3f	SA8000:2008	Management	PG	add goal setting to 9.5
The results of the assessment of risk, opportunity, and impact are reviewed by senior management and inform the development of company sustainability goals, strategies, and policies.	MA.3f	ISO 26000:2010	Management	C	goal setting covered throughout several sections
The results of the assessment of risk, opportunity, and impact are reviewed by senior management and inform the development of company sustainability goals, strategies, and policies.	MA.3f	Cefic RC Management	Management	CbC	expand 3.4.1 & 3.4.3. to cover labor/human rights and anti-corruption.

The company has appointed a senior person(s) responsible for policies and plans related to issues covered by the Global Compact principles.	MA.4a	ISO 9001:2008	Management	CbC	expand 5.5 to cover env, OHS, labor/human rights and anti-corruption
The company has appointed a senior person(s) responsible for policies and plans related to issues covered by the Global Compact principles.	MA.4a	ISO 14001:2004	Management	CbC	expand 4.4.1 to cover quality, OHS, labor/human rights and anti-corruption
The company has appointed a senior person(s) responsible for policies and plans related to issues covered by the Global Compact principles.	MA.4a	OSHAS 18001:2007	Management	CbC	expand 4.4.1 to cover env, quality, labor/human rights and anti-corruption
The company has appointed a senior person(s) responsible for policies and plans related to issues covered by the Global Compact principles.	MA.4a	SA8000:2008	Management	CbC	expand 9.5 to cover quality & env
The company has appointed a senior person(s) responsible for policies and plans related to issues covered by the Global Compact principles.	MA.4a	ISO 26000:2010	Management	C	covered 6.2
The company has appointed a senior person(s) responsible for policies and plans related to issues covered by the Global Compact principles.	MA.4a	Cefic RC Management	Management	CbC	expand 3.5.2. to cover labor/human rights and anti-corruption
The company has defined and communicated roles and responsibilities with regard to issues covered by the Global Compact principles.	MA.4b	ISO 9001:2008	Management	CbC	expand 5.5 to cover env, OHS, labor/human rights and anti-corruption
The company has defined and communicated roles and responsibilities with regard to issues covered by the Global Compact principles.	MA.4b	ISO 14001:2004	Management	CbC	expand 4.4.1 to cover quality, OHS, labor/human rights and anti-corruption
The company has defined and communicated roles and responsibilities with regard to issues covered by the Global Compact principles.	MA.4b	OSHAS 18001:2007	Management	CbC	expand 4.4.1 to cover env, quality, labor/human rights and anti-corruption
The company has defined and communicated roles and responsibilities with regard to issues covered by the Global Compact principles.	MA.4b	SA8000:2008	Management	CbC	expand 9.5 to cover quality & env
The company has defined and communicated roles and responsibilities with regard to issues covered by the Global Compact principles.	MA.4b	ISO 26000:2010	Management	C	roles & responsibilities covered in section 4 through 7
The company has defined and communicated roles and responsibilities with regard to issues covered by the Global Compact principles.	MA.4b	Cefic RC Management	Management	CbC	expand 3.5.1. to cover labor/human rights and anti-corruption
The company has documented procedures to enable decisions to be made regarding issues covered by the Global Compact principles	MA.4c	ISO 9001:2008	Management	CbC	expand 7.1 to cover env, OHS, labor/human rights and anti-corruption
The company has documented procedures to enable decisions to be made regarding issues covered by the Global Compact principles	MA.4c	ISO 14001:2004	Management	CbC	expand 4.4.6 to cover quality, OHS, labor/human rights and anti-corruption
The company has documented procedures to enable decisions to be made regarding issues covered by the Global Compact principles	MA.4c	OSHAS 18001:2007	Management	CbC	expand 4.4.6 to cover env, quality, labor/human rights and anti-corruption
The company has documented procedures to enable decisions to be made regarding issues covered by the Global Compact principles	MA.4c	SA8000:2008	Management	CbC	expand 9.5 to cover quality & env
The company has documented procedures to enable decisions to be made regarding issues covered by the Global Compact principles	MA.4c	ISO 26000:2010	Management	C	roles & responsibilities covered in section 4 through 7
The company has documented procedures to enable decisions to be made regarding issues covered by the Global Compact principles	MA.4c	Cefic RC Management	Management	CbC	expand 3.4.4. to cover labor/human rights and anti-corruption
The company prepares action plans describing the activities, time frames, responsibilities and means to address impacts and/or reach targeted improvements.	MA.4d	ISO 9001:2008	Management	CbC	expand 8.5.1 & 8.5.2 to cover env, OHS, labor/human rights and anti-corruption
The company prepares action plans describing the activities, time frames, responsibilities and means to address impacts and/or reach targeted improvements.	MA.4d	ISO 14001:2004	Management	CbC	expand 4.5.3 to cover quality, OHS, labor/human rights and anti-corruption
The company prepares action plans describing the activities, time frames, responsibilities and means to address impacts and/or reach targeted improvements.	MA.4d	OSHAS 18001:2007	Management	CbC	expand 4.5.3 to cover env, quality, labor/human rights and anti-corruption
The company prepares action plans describing the activities, time frames, responsibilities and means to address impacts and/or reach targeted improvements.	MA.4d	SA8000:2008	Management	CbC	expand 9.5 to cover quality & env
The company prepares action plans describing the activities, time frames, responsibilities and means to address impacts and/or reach targeted improvements.	MA.4d	ISO 26000:2010	Management	C	roles & responsibilities covered in section 4 through 7
The company prepares action plans describing the activities, time frames, responsibilities and means to address impacts and/or reach targeted improvements.	MA.4d	Cefic RC Management	Management	CbC	expand 3.7.4. to cover labor/human rights and anti-corruption
The company monitors its procedures and instructions to ensure they are applied correctly e.g via internal audits.	MA.4e	ISO 9001:2008	Management	CbC	expand 8.2 to cover env, OHS, labor/human rights and anti-corruption
The company monitors its procedures and instructions to ensure they are applied correctly e.g via internal audits.	MA.4e	ISO 14001:2004	Management	CbC	expand 4.5.5 to cover quality, OHS, labor/human rights and anti-corruption
The company monitors its procedures and instructions to ensure they are applied correctly e.g via internal audits.	MA.4e	OSHAS 18001:2007	Management	CbC	expand 4.5.5 to cover env, quality, labor/human rights and anti-corruption
The company monitors its procedures and instructions to ensure they are applied correctly e.g via internal audits.	MA.4e	SA8000:2008	Management	CbC	expand 9.5 to cover quality & env
The company monitors its procedures and instructions to ensure they are applied correctly e.g via internal audits.	MA.4e	ISO 26000:2010	Management	C	monitoring covered in section 4 through 7
The company monitors its procedures and instructions to ensure they are applied correctly e.g via internal audits.	MA.4e	Cefic RC Management	Management	CbC	expand 3.7.3. to cover labor/human rights and anti-corruption
The company can document continuous improvement of its performance e.g. via key performance indicators (KPIs).	MA.4f	ISO 9001:2008	Management	CbC	expand 8.2.3 & 8.2.4 to cover env, OHS, labor/human rights and anti-corruption
The company can document continuous improvement of its performance e.g. via key performance indicators (KPIs).	MA.4f	ISO 14001:2004	Management	CbC	expand 4.3.3. & 4.5.1 to cover quality, OHS, labor/human rights and anti-corruption
The company can document continuous improvement of its performance e.g. via key performance indicators (KPIs).	MA.4f	OSHAS 18001:2007	Management	CbC	expand 4.3.3. & 4.5.1 to cover quality, OHS, labor/human rights and anti-corruption
The company can document continuous improvement of its performance e.g. via key performance indicators (KPIs).	MA.4f	SA8000:2008	Management	G	Add key performance indicators to this management system
The company can document continuous improvement of its performance e.g. via key performance indicators (KPIs).	MA.4f	ISO 26000:2010	Management	C	covered 7.7.2
The company can document continuous improvement of its performance e.g. via key performance indicators (KPIs).	MA.4f	Cefic RC Management	Management	CbC	expand 3.4.1 + 3.4.5. to cover labor/human rights and anti-corruption
The company promptly records, investigates and remediates any serious accidents or extraordinary impacts/events that occur.	MA.4g	ISO 9001:2008	Management	CbC	expand 8.3 to cover env, OHS, labor/human rights and anti-corruption
The company promptly records, investigates and remediates any serious accidents or extraordinary impacts/events that occur.	MA.4g	ISO 14001:2004	Management	CbC	expand 4.5.3 to cover quality, OHS, labor/human rights and anti-corruption
The company promptly records, investigates and remediates any serious accidents or extraordinary impacts/events that occur.	MA.4g	OSHAS 18001:2007	Management	CbC	expand 4.5.3. to cover quality, OHS, labor/human rights and anti-corruption
The company promptly records, investigates and remediates any serious accidents or extraordinary impacts/events that occur.	MA.4g	SA8000:2008	Management	CbC	expand 9.11 to cover quality, OHS, labor/human rights and anti-corruption
The company promptly records, investigates and remediates any serious accidents or extraordinary impacts/events that occur.	MA.4g	ISO 26000:2010	Management	CbC	expand 6.4.6.2 to cover quality, env, labor/human rights and anti-corruption
The company promptly records, investigates and remediates any serious accidents or extraordinary impacts/events that occur.	MA.4g	Cefic RC Management	Management	CbC	expand 3.4.1 + 3.4.5. to cover labor/human rights and anti-corruption
The company has a company-wide management system that is certified by a third party and/or operates in accordance with sector specific codes and standards.	MA.4h	ISO 9001:2008	Management	G	ISO 9001 certification would cover the social pillar but not the env and social pillars. Only an integrated management system would provide full coverage
The company has a company-wide management system that is certified by a third party and/or operates in accordance with sector specific codes and standards.	MA.4h	ISO 14001:2004	Management	G	ISO 14001 certification would cover the env pillar but not the economic and social pillars. Only an integrated management system would provide full coverage

The company has a company-wide management system that is certified by a third party and/or operates in accordance with sector specific codes and standards.	MA.4h	OSHAS 18001:2007	Management	G	OSHAS 18001 certification would cover part of the social pillar but not the economic and env pillars. Only an integrated management system would provide full coverage
The company has a company-wide management system that is certified by a third party and/or operates in accordance with sector specific codes and standards.	MA.4h	SA8000:2008	Management	G	SA8000 certification would cover most of the social pillar but not the economic and env pillars. Only an integrated management system would provide full coverage
The company has a company-wide management system that is certified by a third party and/or operates in accordance with sector specific codes and standards.	MA.4h	ISO 26000:2010	Management	G	ISO26000 is only a guidance standard
The company has a company-wide management system that is certified by a third party and/or operates in accordance with sector specific codes and standards.	MA.4h	Cefic RC Management	Management	CbC	expand to include the human/labor rights and anti-corruption
The company's workers are familiar with the company policy covering the Global Compact principles.	MA.5a	ISO 9001:2008	Management	CbC	expand 5.5.3 to cover env, OHS, labor/human rights and anti-corruption. Check if HR policy covers labor/human rights and ethics policy covers anti-corruption
The company's workers are familiar with the company policy covering the Global Compact principles.	MA.5a	ISO 14001:2004	Management	CbC	expand 4.4.3 to cover quality, OHS, labor/human rights and anti-corruption. Check if HR policy covers labor/human rights and ethics policy covers anti-corruption
The company's workers are familiar with the company policy covering the Global Compact principles.	MA.5a	OSHAS 18001:2007	Management	CbC	expand 4.4.3 to cover env, quality labor/human rights and anti-corruption. Check if HR policy covers labor/human rights and ethics policy covers anti-corruption
The company's workers are familiar with the company policy covering the Global Compact principles.	MA.5a	SA8000:2008	Management	CbC	expand 9.14 to cover quality and env. Check if HR policy covers labor/human rights and ethics policy covers anti-corruption
The company's workers are familiar with the company policy covering the Global Compact principles.	MA.5a	ISO 26000:2010	Management	C	covered in 7.5
The company's workers are familiar with the company policy covering the Global Compact principles.	MA.5a	Cefic RC Management	Management	CbC	expand 3.5 especially 3.5.6.1 to cover labor/human rights and anti-corruption. Check if HR policy covers labor/human rights and ethics policy covers anti-corruption
Company workers are aware of the issues that are most significant for the company operations and activities, and know what is expected of them.	MA.5b	ISO 9001:2008	Management	CbC	expand 5.5.3 and 6.2 to cover env, OHS, labor/human rights and anti-corruption. Check if HR policy covers labor/human rights and ethics policy covers anti-corruption
Company workers are aware of the issues that are most significant for the company operations and activities, and know what is expected of them.	MA.5b	ISO 14001:2004	Management	CbC	expand 4.4.3 and 4.4.1 to cover quality, OHS, labor/human rights and anti-corruption. Check if HR policy covers labor/human rights and ethics policy covers anti-corruption
Company workers are aware of the issues that are most significant for the company operations and activities, and know what is expected of them.	MA.5b	OSHAS 18001:2007	Management	CbC	expand 4.4.3 and 4.4.1 to cover env, quality labor/human rights and anti-corruption. Check if HR policy covers labor/human rights and ethics policy covers anti-corruption
Company workers are aware of the issues that are most significant for the company operations and activities, and know what is expected of them.	MA.5b	SA8000:2008	Management	CbC	expand 9.14 and 9.5 to cover quality and env. Check if HR policy covers labor/human rights and ethics policy covers anti-corruption
Company workers are aware of the issues that are most significant for the company operations and activities, and know what is expected of them.	MA.5b	ISO 26000:2010	Management	C	covered in 7.5 and 3.4
Company workers are aware of the issues that are most significant for the company operations and activities, and know what is expected of them.	MA.5b	Cefic RC Management	Management	CbC	expand 3.5 to cover labor/human rights and anti-corruption. Check if HR policy covers labor/human rights and ethics policy covers anti-corruption
The company regularly trains workers involved in activities that have, or could have, adverse impacts to ensure they are aware of risks, requirements and agreed procedures.	MA.5c	ISO 9001:2008	Management	CbC	expand 6.2.2 to cover env, OHS, labor/human rights and anti-corruption. Check if HR policy covers labor/human rights and ethics policy covers anti-corruption
The company regularly trains workers involved in activities that have, or could have, adverse impacts to ensure they are aware of risks, requirements and agreed procedures.	MA.5c	ISO 14001:2004	Management	CbC	expand 4.4.2 to cover quality, OHS, labor/human rights and anti-corruption. Check if HR policy covers labor/human rights and ethics policy covers anti-corruption
The company regularly trains workers involved in activities that have, or could have, adverse impacts to ensure they are aware of risks, requirements and agreed procedures.	MA.5c	OSHAS 18001:2007	Management	CbC	expand 4.4.2 to cover env, quality labor/human rights and anti-corruption. Check if HR policy covers labor/human rights and ethics policy covers anti-corruption
The company regularly trains workers involved in activities that have, or could have, adverse impacts to ensure they are aware of risks, requirements and agreed procedures.	MA.5c	SA8000:2008	Management	CbC	expand 9.5 to cover quality and env. Check if HR policy covers labor/human rights and ethics policy covers anti-corruption
The company regularly trains workers involved in activities that have, or could have, adverse impacts to ensure they are aware of risks, requirements and agreed procedures.	MA.5c	ISO 26000:2010	Management	C	covered 6.4.7
The company regularly trains workers involved in activities that have, or could have, adverse impacts to ensure they are aware of risks, requirements and agreed procedures.	MA.5c	Cefic RC Management	Management	CbC	expand 3.6.1 to cover labor/human rights and anti-corruption. Check if HR policy covers labor/human rights and ethics policy covers anti-corruption
Company workers are informed of progress towards objectives for issues relevant for the company operations and activities.	MA.5d	ISO 9001:2008	Management	CbC	expand 5.5.3 to cover env, OHS, labor/human rights and anti-corruption. Check if HR policy covers labor/human rights and ethics policy covers anti-corruption
Company workers are informed of progress towards objectives for issues relevant for the company operations and activities.	MA.5d	ISO 14001:2004	Management	CbC	expand 4.4.3 to cover quality, OHS, labor/human rights and anti-corruption. Check if HR policy covers labor/human rights and ethics policy covers anti-corruption
Company workers are informed of progress towards objectives for issues relevant for the company operations and activities.	MA.5d	OSHAS 18001:2007	Management	CbC	expand 4.4.3 to cover env, quality labor/human rights and anti-corruption. Check if HR policy covers labor/human rights and ethics policy covers anti-corruption
Company workers are informed of progress towards objectives for issues relevant for the company operations and activities.	MA.5d	SA8000:2008	Management	CbC	expand 9.14 and 9.5 to cover quality and env. Check if HR policy covers labor/human rights and ethics policy covers anti-corruption
Company workers are informed of progress towards objectives for issues relevant for the company operations and activities.	MA.5d	ISO 26000:2010	Management	C	covered in 7.5
Company workers are informed of progress towards objectives for issues relevant for the company operations and activities.	MA.5d	Cefic RC Management	Management	CbC	expand 3.5.6.1 to cover labor/human rights and anti-corruption. Check if HR policy covers labor/human rights and ethics policy covers anti-corruption
Workers are encouraged to suggest ways in which the company can improve its performance relating to issues covered by the Global Compact principles.	MA.5e	ISO 9001:2008	Management	CbC	expand 5.5.3 to cover env, OHS, labor/human rights and anti-corruption. Check if HR policy covers labor/human rights and ethics policy covers anti-corruption

Workers are encouraged to suggest ways in which the company can improve its performance relating to issues covered by the Global Compact principles.	MA.5e	ISO 14001:2004	Management	PG	expand 4.4.3 to include participation and consultation to cover quality, OHS, labor/human rights and anti-corruption. Alternatively evolve to EMAS. Check if HR policy covers labor/human rights and ethics policy covers anti-corruption
Workers are encouraged to suggest ways in which the company can improve its performance relating to issues covered by the Global Compact principles.	MA.5e	OSHAS 18001:2007	Management	CbC	expand 4.4.3.2 to cover env, quality labor/human rights and anti-corruption. Check if HR policy covers labor/human rights and ethics policy covers anti-corruption
Workers are encouraged to suggest ways in which the company can improve its performance relating to issues covered by the Global Compact principles.	MA.5e	SA8000:2008	Management	CbC	expand 9.3 to cover quality and env. Check if HR policy covers labor/human rights and ethics policy covers anti-corruption
Workers are encouraged to suggest ways in which the company can improve its performance relating to issues covered by the Global Compact principles.	MA.5e	ISO 26000:2010	Management	C	covered in 6.2.3.2
Workers are encouraged to suggest ways in which the company can improve its performance relating to issues covered by the Global Compact principles.	MA.5e	Cefic RC Management	Management	CbC	expand 3.5.6.1 to cover labor/human rights and anti-corruption. Check if HR policy covers labor/human rights and ethics policy covers anti-corruption
The company stimulates responsible behaviour using incentive schemes that include objectives on issues covered by the Global Compact principles.	MA.5f	ISO 9001:2008	Management	G	Add incentive scheme to stimulate responsible behavior. Check if HR policy includes incentive scheme covering social responsibility behaviors.
The company stimulates responsible behaviour using incentive schemes that include objectives on issues covered by the Global Compact principles.	MA.5f	ISO 14001:2004	Management	G	Add incentive scheme to stimulate responsible behavior. Check if HR policy includes incentive scheme covering social responsibility behaviors.
The company stimulates responsible behaviour using incentive schemes that include objectives on issues covered by the Global Compact principles.	MA.5f	OSHAS 18001:2007	Management	G	Add incentive scheme to stimulate responsible behavior. Check if HR policy includes incentive scheme covering social responsibility behaviors.
The company stimulates responsible behaviour using incentive schemes that include objectives on issues covered by the Global Compact principles.	MA.5f	SA8000:2008	Management	G	Add incentive scheme to stimulate responsible behavior. Check if HR policy includes incentive scheme covering social responsibility behaviors.
The company stimulates responsible behaviour using incentive schemes that include objectives on issues covered by the Global Compact principles.	MA.5f	ISO 26000:2010	Management	C	covered 7.3.3.2
The company stimulates responsible behaviour using incentive schemes that include objectives on issues covered by the Global Compact principles.	MA.5f	Cefic RC Management	Management	G	Add incentive scheme to stimulate responsible behavior. Check if HR policy includes incentive scheme covering social responsibility behaviors.
The company has defined minimum requirements and communicates these in writing to new and existing suppliers and business partners.	MA.6a	ISO 9001:2008	Management	CbC	expand 7.4.2 + 7.4.1 to cover env, OHS, labor/human rights and anti-corruption.
The company has defined minimum requirements and communicates these in writing to new and existing suppliers and business partners.	MA.6a	ISO 14001:2004	Management	CbC	expand 4.4.6 to cover quality, OHS, labor/human rights and anti-corruption. EMAS more robust on this point
The company has defined minimum requirements and communicates these in writing to new and existing suppliers and business partners.	MA.6a	OSHAS 18001:2007	Management	CbC	expand 4.4.6 to cover env, quality labor/human rights and anti-corruption.
The company has defined minimum requirements and communicates these in writing to new and existing suppliers and business partners.	MA.6a	SA8000:2008	Management	CbC	expand 9.7 to cover quality and env.
The company has defined minimum requirements and communicates these in writing to new and existing suppliers and business partners.	MA.6a	ISO 26000:2010	Management	C	covered in 4.4 and 7.5.3
The company has defined minimum requirements and communicates these in writing to new and existing suppliers and business partners.	MA.6a	Cefic RC Management	Management	CbC	expand 3.6.2 to cover labor/human rights and anti-corruption.
The company has policies and procedures for managing and monitoring the performance of suppliers and business partners.	MA.6b	ISO 9001:2008	Management	CbC	expand 7.4.3 + 7.4.1 to cover env, OHS, labor/human rights and anti-corruption.
The company has policies and procedures for managing and monitoring the performance of suppliers and business partners.	MA.6b	ISO 14001:2004	Management	CbC	expand 4.4.6 to cover quality, OHS, labor/human rights and anti-corruption. EMAS more robust on this point
The company has policies and procedures for managing and monitoring the performance of suppliers and business partners.	MA.6b	OSHAS 18001:2007	Management	CbC	expand 4.4.6 to cover env, quality labor/human rights and anti-corruption.
The company has policies and procedures for managing and monitoring the performance of suppliers and business partners.	MA.6b	SA8000:2008	Management	CbC	expand 9.7 to cover quality and env.
The company has policies and procedures for managing and monitoring the performance of suppliers and business partners.	MA.6b	ISO 26000:2010	Management	C	covered in 4.4
The company has policies and procedures for managing and monitoring the performance of suppliers and business partners.	MA.6b	Cefic RC Management	Management	CbC	expand 3.6.2 to cover labor/human rights and anti-corruption.
The company has conducted an assessment to identify which of its suppliers and business partners have the greatest risk of negative impacts.	MA.6c	ISO 9001:2008	Management	CbC	expand 7.4.3 + 7.4.1 to cover env, OHS, labor/human rights and anti-corruption.
The company has conducted an assessment to identify which of its suppliers and business partners have the greatest risk of negative impacts.	MA.6c	ISO 14001:2004	Management	CbC	expand 4.4.6 to cover quality, OHS, labor/human rights and anti-corruption. EMAS more robust on this point
The company has conducted an assessment to identify which of its suppliers and business partners have the greatest risk of negative impacts.	MA.6c	OSHAS 18001:2007	Management	CbC	expand 4.4.6 to cover env, quality labor/human rights and anti-corruption.
The company has conducted an assessment to identify which of its suppliers and business partners have the greatest risk of negative impacts.	MA.6c	SA8000:2008	Management	CbC	expand 9.7 to cover quality and env.
The company has conducted an assessment to identify which of its suppliers and business partners have the greatest risk of negative impacts.	MA.6c	ISO 26000:2010	Management	CbC	while the standard references several times supplier, it does not specifically refer to qualification schemes except for examples in the attachment. Define better supplier qualification program.
The company has conducted an assessment to identify which of its suppliers and business partners have the greatest risk of negative impacts.	MA.6c	Cefic RC Management	Management	CbC	expand 3.6.2 to cover labor/human rights and anti-corruption.
The company provides training on procedures and standards for relevant management and procurement staff.	MA.6d	ISO 9001:2008	Management	CbC	expand 6.2.2 to cover env, OHS, labor/human rights and anti-corruption.
The company provides training on procedures and standards for relevant management and procurement staff.	MA.6d	ISO 14001:2004	Management	CbC	expand 4.4.2 to cover quality, OHS, labor/human rights and anti-corruption.
The company provides training on procedures and standards for relevant management and procurement staff.	MA.6d	OSHAS 18001:2007	Management	CbC	expand 4.4.2 to cover env, quality labor/human rights and anti-corruption.
The company provides training on procedures and standards for relevant management and procurement staff.	MA.6d	SA8000:2008	Management	CbC	expand 9.5 to cover quality and env.
The company provides training on procedures and standards for relevant management and procurement staff.	MA.6d	ISO 26000:2010	Management	C	covered 6.4.7
The company provides training on procedures and standards for relevant management and procurement staff.	MA.6d	Cefic RC Management	Management	CbC	expand 3.5.4 to cover labor/human rights and anti-corruption.

The company's procurement practices, such as prices, delivery times and internal incentive structures, encourage improved standards at suppliers and business partners.	MA.6e	ISO 9001:2008	Management	CbC	expand 7.4.1 to cover env, OHS, labor/human rights and anti-corruption.
The company's procurement practices, such as prices, delivery times and internal incentive structures, encourage improved standards at suppliers and business partners.	MA.6e	ISO 14001:2004	Management	CbC	expand 4.4.6 to cover quality, OHS, labor/human rights and anti-corruption. EMAS more robust
The company's procurement practices, such as prices, delivery times and internal incentive structures, encourage improved standards at suppliers and business partners.	MA.6e	OSHAS 18001:2007	Management	CbC	expand 4.4.6 to cover env, quality labor/human rights and anti-corruption.
The company's procurement practices, such as prices, delivery times and internal incentive structures, encourage improved standards at suppliers and business partners.	MA.6e	SA8000:2008	Management	CbC	expand 9.7 to cover quality and env.
The company's procurement practices, such as prices, delivery times and internal incentive structures, encourage improved standards at suppliers and business partners.	MA.6e	ISO 26000:2010	Management	C	covered 6.6 and also in 6.5.2.2 under sustainable procurement
The company's procurement practices, such as prices, delivery times and internal incentive structures, encourage improved standards at suppliers and business partners.	MA.6e	Cefic RC Management	Management	CbC	expand 3.6.2 to cover labor/human rights and anti-corruption.
Where necessary, the company collaborates with individual suppliers and business partners to implement continuous improvements.	MA.6f	ISO 9001:2008	Management	CbC	expand 8.5.1 and 5.6 to cover env, OHS, labor/human rights and anti-corruption.
Where necessary, the company collaborates with individual suppliers and business partners to implement continuous improvements.	MA.6f	ISO 14001:2004	Management	CbC	expand 4.2+4.3.3+4.6 to cover quality, OHS, labor/human rights and anti-corruption.
Where necessary, the company collaborates with individual suppliers and business partners to implement continuous improvements.	MA.6f	OSHAS 18001:2007	Management	CbC	expand 4.2+4.3.3+4.6 to cover env, quality labor/human rights and anti-corruption.
Where necessary, the company collaborates with individual suppliers and business partners to implement continuous improvements.	MA.6f	SA8000:2008	Management	CbC	expand 9.1 to cover quality and env.
Where necessary, the company collaborates with individual suppliers and business partners to implement continuous improvements.	MA.6f	ISO 26000:2010	Management	C	covered 6.3 +6.4.3+6.6.3
Where necessary, the company collaborates with individual suppliers and business partners to implement continuous improvements.	MA.6f	Cefic RC Management	Management	CbC	expand 3.4.1+3.7.4 +3.8 to cover labor/human rights and anti-corruption.
The company collaborates with other companies to promote improved standards amongst its suppliers and business partners.	MA.6g	ISO 9001:2008	Management	PG	expand 7.4.2 to go beyond customers and to cover env, OHS, labor/human rights and anti-corruption.
The company collaborates with other companies to promote improved standards amongst its suppliers and business partners.	MA.6g	ISO 14001:2004	Management	CbC	expand 4.4.3 audience for sharing purposes and also to cover quality, OHS, labor/human rights and anti-corruption. EMAS more robust
The company collaborates with other companies to promote improved standards amongst its suppliers and business partners.	MA.6g	OSHAS 18001:2007	Management	CbC	expand 4.4.3.2 beyond immediate stakeholders and also to cover env, quality labor/human rights and anti-corruption.
The company collaborates with other companies to promote improved standards amongst its suppliers and business partners.	MA.6g	SA8000:2008	Management	CbC	expand 9.7 to cover quality and env.
The company collaborates with other companies to promote improved standards amongst its suppliers and business partners.	MA.6g	ISO 26000:2010	Management	C	covered throughout the standard in several points
The company collaborates with other companies to promote improved standards amongst its suppliers and business partners.	MA.6g	Cefic RC Management	Management	CbC	expand 3.5.6.3 to cover labor/human rights and anti-corruption.
The company donates time, in-kind or financial contributions to the local community e.g. education and training, cultural and infrastructure development.	MA.7a	ISO 9001:2008	Management	G	Add section dedicated to community contribution. Check if Public Relations from your organization covers this aspect.
The company donates time, in-kind or financial contributions to the local community e.g. education and training, cultural and infrastructure development.	MA.7a	ISO 14001:2004	Management	G	Add section dedicated to community contribution. Check if Public Relations from your organization covers this aspect.
The company donates time, in-kind or financial contributions to the local community e.g. education and training, cultural and infrastructure development.	MA.7a	OSHAS 18001:2007	Management	G	Add section dedicated to community contribution. Check if Public Relations from your organization covers this aspect.
The company donates time, in-kind or financial contributions to the local community e.g. education and training, cultural and infrastructure development.	MA.7a	SA8000:2008	Management	G	Add section dedicated to community contribution. Check if Public Relations from your organization covers this aspect.
The company donates time, in-kind or financial contributions to the local community e.g. education and training, cultural and infrastructure development.	MA.7a	ISO 26000:2010	Management	C	covered in 6.8
The company donates time, in-kind or financial contributions to the local community e.g. education and training, cultural and infrastructure development.	MA.7a	Cefic RC Management	Management	C	covered in 3.5.6.2
The company takes action to realise local and/or national development goals following consultations with the local community.	MA.7b	ISO 9001:2008	Management	PG	Expand 5.4.1. to include community development goals
The company takes action to realise local and/or national development goals following consultations with the local community.	MA.7b	ISO 14001:2004	Management	C	covered 4.3.3.
The company takes action to realise local and/or national development goals following consultations with the local community.	MA.7b	OSHAS 18001:2007	Management	CbC	ensure that other stakeholders in 4.3.3. include local community
The company takes action to realise local and/or national development goals following consultations with the local community.	MA.7b	SA8000:2008	Management	PG	add goal setting to 9.5
The company takes action to realise local and/or national development goals following consultations with the local community.	MA.7b	ISO 26000:2010	Management	C	covered 6.2.3.2
The company takes action to realise local and/or national development goals following consultations with the local community.	MA.7b	Cefic RC Management	Management	C	covered 3.5.6.2
The company can demonstrate the impacts of its contribution and how these are aligned to the company's core and strategic issues.	MA.7c	ISO 9001:2008	Management	PG	Expand 8.2.1 to cover OHS, env, labor/human rights and anti-corruption. Add external communication to cover community.
The company can demonstrate the impacts of its contribution and how these are aligned to the company's core and strategic issues.	MA.7c	ISO 14001:2004	Management	CbC	expand 4.5.1 + 4.4.3. to cover quality, OHS, labor/human rights and anti-corruption
The company can demonstrate the impacts of its contribution and how these are aligned to the company's core and strategic issues.	MA.7c	OSHAS 18001:2007	Management	CbC	expand 4.5.1 + 4.4.3. to cover quality, env, labor/human rights and anti-corruption
The company can demonstrate the impacts of its contribution and how these are aligned to the company's core and strategic issues.	MA.7c	SA8000:2008	Management	CbC	expand 9.5 + 9.13 to cover quality, env and anti-corruption
The company can demonstrate the impacts of its contribution and how these are aligned to the company's core and strategic issues.	MA.7c	ISO 26000:2010	Management	C	covered 6.8
The company can demonstrate the impacts of its contribution and how these are aligned to the company's core and strategic issues.	MA.7c	Cefic RC Management	Management	CbC	expand 3.4.5 + 3.5.6.2 to cover labor/human rights and anti-corruption
The company take action in support of broader UN goals and issues, such as the UN Millennium Development Goals (MDGs) on combatting HIV, promoting education and women's rights. 	MA.7d	ISO 9001:2008	Management	CbC	expand 5.4.1 to cover Millennium Goals
The company take action in support of broader UN goals and issues, such as the UN Millennium Development Goals (MDGs) on combatting HIV, promoting education and women's rights. 	MA.7d	ISO 14001:2004	Management	CbC	expand 4.3.3 to cover Millennium Goals
The company take action in support of broader UN goals and issues, such as the UN Millennium Development Goals (MDGs) on combatting HIV, promoting education and women's rights. 	MA.7d	OSHAS 18001:2007	Management	CbC	expand 4.3.3. to cover Millennium Goals

The company take action in support of broader UN goals and issues, such as the UN Millennium Development Goals (MDGs) on combatting HIV, promoting education and women's rights. 	MA.7d	SA8000:2008	Management	PG	add goal setting to 9.5 and ensure coverage of Millennium goals
The company take action in support of broader UN goals and issues, such as the UN Millennium Development Goals (MDGs) on combatting HIV, promoting education and women's rights. 	MA.7d	ISO 26000:2010	Management	C	Millennium Goals covered throughout several sections
The company take action in support of broader UN goals and issues, such as the UN Millennium Development Goals (MDGs) on combatting HIV, promoting education and women's rights. 	MA.7d	Cefic RC Management	Management	CbC	expand 3.4.1 to cover Millennium Goals
The company seeks to contribute to community development by entering partnerships with a range of stakeholders, including UN agencies, governments, civil society, labour, and other non-business interests.	MA.7e	ISO 9001:2008	Management	PG	Expand 5.4.1. to include community partnerships
The company seeks to contribute to community development by entering partnerships with a range of stakeholders, including UN agencies, governments, civil society, labour, and other non-business interests.	MA.7e	ISO 14001:2004	Management	C	covered 4.3.3.
The company seeks to contribute to community development by entering partnerships with a range of stakeholders, including UN agencies, governments, civil society, labour, and other non-business interests.	MA.7e	OSHAS 18001:2007	Management	CbC	ensure that other stakeholders in 4.3.3. include local community
The company seeks to contribute to community development by entering partnerships with a range of stakeholders, including UN agencies, governments, civil society, labour, and other non-business interests.	MA.7e	SA8000:2008	Management	PG	add goal setting to 9.5
The company seeks to contribute to community development by entering partnerships with a range of stakeholders, including UN agencies, governments, civil society, labour, and other non-business interests.	MA.7e	ISO 26000:2010	Management	C	covered 6.8
The company seeks to contribute to community development by entering partnerships with a range of stakeholders, including UN agencies, governments, civil society, labour, and other non-business interests.	MA.7e	Cefic RC Management	Management	C	covered 3.4.1
The company has a written procedure for how concerns and complaints are received, processed and settled.	MA.8a	ISO 9001:2008	Management	CbC	expand 7.2.3 + 8.5.2 to cover env, OHS, labor/human rights and anti-corruption. Check if HR and Public Relations complaint systems cover this point
The company has a written procedure for how concerns and complaints are received, processed and settled.	MA.8a	ISO 14001:2004	Management	CbC	expand 4.3.1 + 4.4.3 + 4.5.3 to cover quality, OHS, labor/human rights and anti-corruption. Check if HR and Public Relations complaint systems cover this point
The company has a written procedure for how concerns and complaints are received, processed and settled.	MA.8a	OSHAS 18001:2007	Management	CbC	expand 4.3.1 + 4.4.3 + 4.5.3 to cover quality, env labor/human rights and anti-corruption. Check if HR and Public Relations complaint systems cover this point
The company has a written procedure for how concerns and complaints are received, processed and settled.	MA.8a	SA8000:2008	Management	CbC	expand 9.11 + 9.14 to cover quality, env and anti-corruption. Check if HR and Public Relations complaint systems cover this point
The company has a written procedure for how concerns and complaints are received, processed and settled.	MA.8a	ISO 26000:2010	Management	C	covered 7.6.3
The company has a written procedure for how concerns and complaints are received, processed and settled.	MA.8a	Cefic RC Management	Management	CbC	expand 3.3.5 + 3.6 to labor/human rights and anti-corruption. Check if HR and Public Relations complaint systems cover this point
Information about how to use the procedure; what concerns/complaints can be reported; and how concerns/complaints are processed and resolved, is clear and easily accessible.	MA.8b	ISO 9001:2008	Management	CbC	expand 7.2.3 + 8.5.2 to cover env, OHS, labor/human rights and anti-corruption. Check if HR and Public Relations complaint systems cover this point
Information about how to use the procedure; what concerns/complaints can be reported; and how concerns/complaints are processed and resolved, is clear and easily accessible.	MA.8b	ISO 14001:2004	Management	CbC	expand 4.3.1 + 4.4.3 + 4.5.3 to cover quality, OHS, labor/human rights and anti-corruption. Check if HR and Public Relations complaint systems cover this point
Information about how to use the procedure; what concerns/complaints can be reported; and how concerns/complaints are processed and resolved, is clear and easily accessible.	MA.8b	OSHAS 18001:2007	Management	CbC	expand 4.3.1 + 4.4.3 + 4.5.3 to cover quality, env labor/human rights and anti-corruption. Check if HR and Public Relations complaint systems cover this point
Information about how to use the procedure; what concerns/complaints can be reported; and how concerns/complaints are processed and resolved, is clear and easily accessible.	MA.8b	SA8000:2008	Management	CbC	expand 9.11 + 9.14 to cover quality, env and anti-corruption. Check if HR and Public Relations complaint systems cover this point
Information about how to use the procedure; what concerns/complaints can be reported; and how concerns/complaints are processed and resolved, is clear and easily accessible.	MA.8b	ISO 26000:2010	Management	C	covered 7.6.3
Information about how to use the procedure; what concerns/complaints can be reported; and how concerns/complaints are processed and resolved, is clear and easily accessible.	MA.8b	Cefic RC Management	Management	CbC	expand 3.3.5 + 3.6 to labor/human rights and anti-corruption. Check if HR and Public Relations complaint systems cover this point
Workers, including temporary and contract workers, can submit concerns/complaints regarding the company's activities and impact without threat of retaliation by management or other workers.	MA.8c	ISO 9001:2008	Management	CbC	expand 7.2.3 + 8.5.2 to cover env, OHS, labor/human rights and anti-corruption complaints . Check if HR and Public Relations complaint systems cover this point
Workers, including temporary and contract workers, can submit concerns/complaints regarding the company's activities and impact without threat of retaliation by management or other workers.	MA.8c	ISO 14001:2004	Management	CbC	expand 4.3.1 + 4.4.3 + 4.5.3 to cover quality, OHS, labor/human rights and anti-corruption. Check if HR and Public Relations complaint systems cover this point
Workers, including temporary and contract workers, can submit concerns/complaints regarding the company's activities and impact without threat of retaliation by management or other workers.	MA.8c	OSHAS 18001:2007	Management	CbC	expand 4.3.1 + 4.4.3 + 4.5.3 to cover quality, env labor/human rights and anti-corruption. Check if HR and Public Relations complaint systems cover this point
Workers, including temporary and contract workers, can submit concerns/complaints regarding the company's activities and impact without threat of retaliation by management or other workers.	MA.8c	SA8000:2008	Management	CbC	expand 9.11 + 9.14 to cover quality, env and anti-corruption. Check if HR and Public Relations complaint systems cover this point
Workers, including temporary and contract workers, can submit concerns/complaints regarding the company's activities and impact without threat of retaliation by management or other workers.	MA.8c	ISO 26000:2010	Management	C	covered 7.6.3
Workers, including temporary and contract workers, can submit concerns/complaints regarding the company's activities and impact without threat of retaliation by management or other workers.	MA.8c	Cefic RC Management	Management	CbC	expand 3.3.5 + 3.6 to labor/human rights and anti-corruption. Check if HR and Public Relations complaint systems cover this point
Customers and external stakeholders can submit concerns/complaints regarding the company's activities and impact without threat of retaliation by company management.	MA.8d	ISO 9001:2008	Management	CbC	expand 7.2.3 + 8.5.2 to cover env, OHS, labor/human rights and anti-corruption complaints . Check if HR and Public Relations complaint systems cover this point
Customers and external stakeholders can submit concerns/complaints regarding the company's activities and impact without threat of retaliation by company management.	MA.8d	ISO 14001:2004	Management	CbC	expand 4.3.1 + 4.4.3 + 4.5.3 to cover quality, OHS, labor/human rights and anti-corruption. Check if HR and Public Relations complaint systems cover this point
Customers and external stakeholders can submit concerns/complaints regarding the company's activities and impact without threat of retaliation by company management.	MA.8d	OSHAS 18001:2007	Management	CbC	expand 4.3.1 + 4.4.3 + 4.5.3 to cover quality, env labor/human rights and anti-corruption. Check if HR and Public Relations complaint systems cover this point
Customers and external stakeholders can submit concerns/complaints regarding the company's activities and impact without threat of retaliation by company management.	MA.8d	SA8000:2008	Management	CbC	expand 9.11 + 9.14 to cover quality, env and anti-corruption. Check if HR and Public Relations complaint systems cover this point

Customers and external stakeholders can submit concerns/complaints regarding the company's activities and impact without threat of retaliation by company management.	MA.8d	ISO 26000:2010	Management	C	covered 7.6.3
Customers and external stakeholders can submit concerns/complaints regarding the company's activities and impact without threat of retaliation by company management.	MA.8d	Cefic RC Management	Management	CbC	expand 3.3.5 + 3.6 to labor/human rights and anti-corruption. Check if HR and Public Relations complaint systems cover this point
Individuals or representatives of the local community can submit concerns/complaints regarding the company's activities and impact without threat of retaliation by the company.	MA.8e	ISO 9001:2008	Management	CbC	expand 7.2.3 + 8.5.2 to cover env, OHS, labor/human rights and anti-corruption complaints . Check if HR and Public Relations complaint systems cover this point
Individuals or representatives of the local community can submit concerns/complaints regarding the company's activities and impact without threat of retaliation by the company.	MA.8e	ISO 14001:2004	Management	CbC	expand 4.3.1 + 4.4.3 + 4.5.3 to cover quality, OHS, labor/human rights and anti-corruption. Check if HR and Public Relations complaint systems cover this point
Individuals or representatives of the local community can submit concerns/complaints regarding the company's activities and impact without threat of retaliation by the company.	MA.8e	OSHAS 18001:2007	Management	CbC	expand 4.3.1 + 4.4.3 + 4.5.3 to cover quality, env labor/human rights and anti-corruption. Check if HR and Public Relations complaint systems cover this point
Individuals or representatives of the local community can submit concerns/complaints regarding the company's activities and impact without threat of retaliation by the company.	MA.8e	SA8000:2008	Management	CbC	expand 9.11 + 9.14 to cover quality, env and anti-corruption. Check if HR and Public Relations complaint systems cover this point
Individuals or representatives of the local community can submit concerns/complaints regarding the company's activities and impact without threat of retaliation by the company.	MA.8e	ISO 26000:2010	Management	C	covered 7.6.3
Individuals or representatives of the local community can submit concerns/complaints regarding the company's activities and impact without threat of retaliation by the company.	MA.8e	Cefic RC Management	Management	CbC	expand 3.3.5 + 3.6 to labor/human rights and anti-corruption. Check if HR and Public Relations complaint systems cover this point
There is a committee responsible for hearing, processing, and settling concerns/complaints, and includes representatives of the concerned/complaining party in the committee. This could be workers, community or consumer representatives.	MA.8f	ISO 9001:2008	Management	CbC	expand 7.2.3 + 8.5.2 to cover env, OHS, labor/human rights and anti-corruption complaints . Check if HR and Public Relations complaint systems cover this point
There is a committee responsible for hearing, processing, and settling concerns/complaints, and includes representatives of the concerned/complaining party in the committee. This could be workers, community or consumer representatives.	MA.8f	ISO 14001:2004	Management	CbC	expand 4.3.1 + 4.4.3 + 4.5.3 to cover quality, OHS, labor/human rights and anti-corruption. Check if HR and Public Relations complaint systems cover this point
There is a committee responsible for hearing, processing, and settling concerns/complaints, and includes representatives of the concerned/complaining party in the committee. This could be workers, community or consumer representatives.	MA.8f	OSHAS 18001:2007	Management	CbC	expand 4.3.1 + 4.4.3 + 4.5.3 to cover quality, env labor/human rights and anti-corruption. Check if HR and Public Relations complaint systems cover this point
There is a committee responsible for hearing, processing, and settling concerns/complaints, and includes representatives of the concerned/complaining party in the committee. This could be workers, community or consumer representatives.	MA.8f	SA8000:2008	Management	CbC	expand 9.11 + 9.14 to cover quality, env and anti-corruption. Check if HR and Public Relations complaint systems cover this point
There is a committee responsible for hearing, processing, and settling concerns/complaints, and includes representatives of the concerned/complaining party in the committee. This could be workers, community or consumer representatives.	MA.8f	ISO 26000:2010	Management	C	covered 7.6.3
There is a committee responsible for hearing, processing, and settling concerns/complaints, and includes representatives of the concerned/complaining party in the committee. This could be workers, community or consumer representatives.	MA.8f	Cefic RC Management	Management	CbC	expand 3.3.5 + 3.6 to labor/human rights and anti-corruption. Check if HR and Public Relations complaint systems cover this point
A worker lodging a concern or complaint is allowed to participate in hearings held with respect to that concern/complaint and is informed of the outcome of the resolution process.	MA.8g	ISO 9001:2008	Management	CbC	expand 8.5.2 to cover env, OHS, labor/human rights and anti-corruption complaints .
A worker lodging a concern or complaint is allowed to participate in hearings held with respect to that concern/complaint and is informed of the outcome of the resolution process.	MA.8g	ISO 14001:2004	Management	CbC	expand 4.5.3 to cover quality, OHS, labor/human rights and anti-corruption.
A worker lodging a concern or complaint is allowed to participate in hearings held with respect to that concern/complaint and is informed of the outcome of the resolution process.	MA.8g	OSHAS 18001:2007	Management	CbC	expand 4.5.3 to cover quality, env labor/human rights and anti-corruption.
A worker lodging a concern or complaint is allowed to participate in hearings held with respect to that concern/complaint and is informed of the outcome of the resolution process.	MA.8g	SA8000:2008	Management	CbC	expand 9.11 + 9.14 to cover quality, env and anti-corruption.
A worker lodging a concern or complaint is allowed to participate in hearings held with respect to that concern/complaint and is informed of the outcome of the resolution process.	MA.8g	ISO 26000:2010	Management	C	covered 6.4.6.2
A worker lodging a concern or complaint is allowed to participate in hearings held with respect to that concern/complaint and is informed of the outcome of the resolution process.	MA.8g	Cefic RC Management	Management	CbC	participation is a core principal. Expand 3.7.4 to cover human/labor rights and anti-corruption
The company identifies stakeholders who affect or can be affected by the company's activities, products and services e.g. a person, group, organisation, authority.	MA.9a	ISO 9001:2008	Management	CbC	Expand 7.2.1 to include community in external stakeholders
The company identifies stakeholders who affect or can be affected by the company's activities, products and services e.g. a person, group, organisation, authority.	MA.9a	ISO 14001:2004	Management	CbC	Expand 4.3.1 & 4.3.2 to include quality, OHS, labor/human rights and anti-corruption
The company identifies stakeholders who affect or can be affected by the company's activities, products and services e.g. a person, group, organisation, authority.	MA.9a	OSHAS 18001:2007	Management	CbC	Expand 4.3.1 & 4.3.2 to include quality, env, labor/human rights and anti-corruption
The company identifies stakeholders who affect or can be affected by the company's activities, products and services e.g. a person, group, organisation, authority.	MA.9a	SA8000:2008	Management	CbC	Expand 9.13 & 9.14 to include quality and env
The company identifies stakeholders who affect or can be affected by the company's activities, products and services e.g. a person, group, organisation, authority.	MA.9a	ISO 26000:2010	Management	C	section 5 covers this item
The company identifies stakeholders who affect or can be affected by the company's activities, products and services e.g. a person, group, organisation, authority.	MA.9a	Cefic RC Management	Management	CbC	expand 3.5.6 to cover labor/human rights and anti-corruption
The company communicates progress openly about how issues covered by the Global Compact principles are managed, including performance results as well as forward-looking information on strategy and management approach, challenges, and dilemmas.	MA.9b	ISO 9001:2008	Management	PG	Add external communication to cover communication beyond customers and to include OHS, env, labor/human rights and anti-corruption
The company communicates progress openly about how issues covered by the Global Compact principles are managed, including performance results as well as forward-looking information on strategy and management approach, challenges, and dilemmas.	MA.9b	ISO 14001:2004	Management	CbC	Expand 4.4.3 to include quality, OHS, labor/human rights and anti-corruption
The company communicates progress openly about how issues covered by the Global Compact principles are managed, including performance results as well as forward-looking information on strategy and management approach, challenges, and dilemmas.	MA.9b	OSHAS 18001:2007	Management	CbC	Expand 4.4.3 to include quality, env, labor/human rights and anti-corruption

The company communicates progress openly about how issues covered by the Global Compact principles are managed, including performance results as well as forward-looking information on strategy and management approach, challenges, and dilemmas.	MA.9b	SA8000:2008	Management	CbC	Expand 9.14 to include quality and env
The company communicates progress openly about how issues covered by the Global Compact principles are managed, including performance results as well as forward-looking information on strategy and management approach, challenges, and dilemmas.	MA.9b	ISO 26000:2010	Management	C	section 7.5 covers this item
The company communicates progress openly about how issues covered by the Global Compact principles are managed, including performance results as well as forward-looking information on strategy and management approach, challenges, and dilemmas.	MA.9b	Cefic RC Management	Management	CbC	expand 3.5.6 to cover labor/human rights and anti-corruption
The company regularly engages in dialogue with stakeholders to keep up-to-date with stakeholder expectations.	MA.9c	ISO 9001:2008	Management	PG	Add external communication to cover communication beyond customers and to include OHS, env, labor/human rights and anti-corruption. Add community as stakeholder.
The company regularly engages in dialogue with stakeholders to keep up-to-date with stakeholder expectations.	MA.9c	ISO 14001:2004	Management	CbC	Expand 4.4.3 + 4.3.3 to include quality, OHS, labor/human rights and anti-corruption
The company regularly engages in dialogue with stakeholders to keep up-to-date with stakeholder expectations.	MA.9c	OSHAS 18001:2007	Management	CbC	Expand 4.4.3 + 4.3.3 to include quality, env, labor/human rights and anti-corruption
The company regularly engages in dialogue with stakeholders to keep up-to-date with stakeholder expectations.	MA.9c	SA8000:2008	Management	PG	Add goals to 9.5. Expand 9.14 to include quality and env
The company regularly engages in dialogue with stakeholders to keep up-to-date with stakeholder expectations.	MA.9c	ISO 26000:2010	Management	C	section 7.5 covers this item
The company regularly engages in dialogue with stakeholders to keep up-to-date with stakeholder expectations.	MA.9c	Cefic RC Management	Management	CbC	expand 3.5.6 to cover labor/human rights and anti-corruption
The company communicates openly about how issues covered by the Global Compact principles are managed including challenges, dilemmas, success and failures.	MA.9d	ISO 9001:2008	Management	PG	Add external communication to cover communication beyond customers and to include OHS, env, labor/human rights and anti-corruption. Add community as stakeholder.
The company communicates openly about how issues covered by the Global Compact principles are managed including challenges, dilemmas, success and failures.	MA.9d	ISO 14001:2004	Management	CbC	Expand 4.4.3 to include quality, OHS, labor/human rights and anti-corruption. Mandatory in EMAS
The company communicates openly about how issues covered by the Global Compact principles are managed including challenges, dilemmas, success and failures.	MA.9d	OSHAS 18001:2007	Management	CbC	Expand 4.4.3 to include quality, env, labor/human rights and anti-corruption
The company communicates openly about how issues covered by the Global Compact principles are managed including challenges, dilemmas, success and failures.	MA.9d	SA8000:2008	Management	CbC	Expand 9.14 to include quality and env
The company communicates openly about how issues covered by the Global Compact principles are managed including challenges, dilemmas, success and failures.	MA.9d	ISO 26000:2010	Management	C	section 7.5 covers this item
The company communicates openly about how issues covered by the Global Compact principles are managed including challenges, dilemmas, success and failures.	MA.9d	Cefic RC Management	Management	CbC	expand 3.5.6 to cover labor/human rights and anti-corruption
The company's communication on progress and other performance reporting on issues covered by the Global Compact principles is publically available and communicated to external stakeholders e.g. via the company's and Global Compact website.	MA.9e	ISO 9001:2008	Management	PG	Add external communication to cover communication beyond customers and to include OHS, env, labor/human rights and anti-corruption. Add community as stakeholder.
The company's communication on progress and other performance reporting on issues covered by the Global Compact principles is publically available and communicated to external stakeholders e.g. via the company's and Global Compact website.	MA.9e	ISO 14001:2004	Management	CbC	Expand 4.4.3 to include quality, OHS, labor/human rights and anti-corruption. Mandatory in EMAS
The company's communication on progress and other performance reporting on issues covered by the Global Compact principles is publically available and communicated to external stakeholders e.g. via the company's and Global Compact website.	MA.9e	OSHAS 18001:2007	Management	CbC	Expand 4.4.3 to include quality, env, labor/human rights and anti-corruption
The company's communication on progress and other performance reporting on issues covered by the Global Compact principles is publically available and communicated to external stakeholders e.g. via the company's and Global Compact website.	MA.9e	SA8000:2008	Management	CbC	Expand 9.1e to include quality and env
The company's communication on progress and other performance reporting on issues covered by the Global Compact principles is publically available and communicated to external stakeholders e.g. via the company's and Global Compact website.	MA.9e	ISO 26000:2010	Management	C	section 7.5 covers this item
The company's communication on progress and other performance reporting on issues covered by the Global Compact principles is publically available and communicated to external stakeholders e.g. via the company's and Global Compact website.	MA.9e	Cefic RC Management	Management	CbC	expand 3.5.6 to cover labor/human rights and anti-corruption
The company has effective health and safety procedures in place, which comply with industry, national and international standards.	HU.1a	ISO 9001:2008	Human Rights	G	add OHS and emergency to scope and procedures
The company has effective health and safety procedures in place, which comply with industry, national and international standards.	HU.1a	ISO 14001:2004	Human Rights	PG	expand 4.3.2 & 4.4.7 to cover OHS
The company has effective health and safety procedures in place, which comply with industry, national and international standards.	HU.1a	OSHAS 18001:2007	Human Rights	C	covered 4.3.1. & 4.3.2 & 4.4.
The company has effective health and safety procedures in place, which comply with industry, national and international standards.	HU.1a	SA8000:2008	Human Rights	CbC	covered 3.1 as policy refers to procedures. Ensure emergency procedures are included
The company has effective health and safety procedures in place, which comply with industry, national and international standards.	HU.1a	ISO 26000:2010	Human Rights	C	covered 6.4.6 + 6.5.1.2
The company has effective health and safety procedures in place, which comply with industry, national and international standards.	HU.1a	Cefic RC Management	Human Rights	C	covered 3.3.2 + 3.5.5 + 3.4.6
Responsibilities for health and safety tasks are clearly defined.	HU.1b	ISO 9001:2008	Human Rights	CbC	expand 5.5.1 to cover OHS
Responsibilities for health and safety tasks are clearly defined.	HU.1b	ISO 14001:2004	Human Rights	CbC	expand 4.4.1 to cover OHS
Responsibilities for health and safety tasks are clearly defined.	HU.1b	OSHAS 18001:2007	Human Rights	C	covered 4.4.1
Responsibilities for health and safety tasks are clearly defined.	HU.1b	SA8000:2008	Human Rights	C	covered 9.5
Responsibilities for health and safety tasks are clearly defined.	HU.1b	ISO 26000:2010	Human Rights	C	covered 5.2.1 & 6.2
Responsibilities for health and safety tasks are clearly defined.	HU.1b	Cefic RC Management	Human Rights	C	covered 3.5.1
The company routinely monitors its production processes, machinery and equipment to ensure that they are safe and in good working order.	HU.1c	ISO 9001:2008	Human Rights	CbC	expand 8.2 to include OHS
The company routinely monitors its production processes, machinery and equipment to ensure that they are safe and in good working order.	HU.1c	ISO 14001:2004	Human Rights	CbC	expand 4.5. & 4.4.6 to covered OHS
The company routinely monitors its production processes, machinery and equipment to ensure that they are safe and in good working order.	HU.1c	OSHAS 18001:2007	Human Rights	C	covered 4.5. & 4.4.6

The company routinely monitors its production processes, machinery and equipment to ensure that they are safe and in good working order.	HU.1c	SA8000:2008	Human Rights	CbC	expand 3.4 to cover monitoring
The company routinely monitors its production processes, machinery and equipment to ensure that they are safe and in good working order.	HU.1c	ISO 26000:2010	Human Rights	C	covered 7.7 & 6.4.6.2
The company routinely monitors its production processes, machinery and equipment to ensure that they are safe and in good working order.	HU.1c	Cefic RC Management	Human Rights	C	covered 3.7
Workers and managers are trained to respond to workplace emergencies; first aid kits and fire extinguishers are readily available; and escape exits are clearly marked and free from obstruction.	HU.1d	ISO 9001:2008	Human Rights	CbC	expand 6.2.2 to cover emergency and 1st aid
Workers and managers are trained to respond to workplace emergencies; first aid kits and fire extinguishers are readily available; and escape exits are clearly marked and free from obstruction.	HU.1d	ISO 14001:2004	Human Rights	CbC	expand 4.4.2 & 4.4.7 to cover OHS aspects
Workers and managers are trained to respond to workplace emergencies; first aid kits and fire extinguishers are readily available; and escape exits are clearly marked and free from obstruction.	HU.1d	OSHAS 18001:2007	Human Rights	C	covered 4.4.2 & 4.4.7
Workers and managers are trained to respond to workplace emergencies; first aid kits and fire extinguishers are readily available; and escape exits are clearly marked and free from obstruction.	HU.1d	SA8000:2008	Human Rights	CbC	expand 9.5 to cover emergencies and 1st aid
Workers and managers are trained to respond to workplace emergencies; first aid kits and fire extinguishers are readily available; and escape exits are clearly marked and free from obstruction.	HU.1d	ISO 26000:2010	Human Rights	C	covered 6.5.3.2
Workers and managers are trained to respond to workplace emergencies; first aid kits and fire extinguishers are readily available; and escape exits are clearly marked and free from obstruction.	HU.1d	Cefic RC Management	Human Rights	C	covered 3.4.6
The workplace is maintained to ensure clean and comfortable conditions including a suitable temperature, ventilation and lighting; suitable washing and sanitation areas appropriate for both genders.	HU.1e	ISO 9001:2008	Human Rights	CbC	expand 6.4 to include OHS as well
The workplace is maintained to ensure clean and comfortable conditions including a suitable temperature, ventilation and lighting; suitable washing and sanitation areas appropriate for both genders.	HU.1e	ISO 14001:2004	Human Rights	CbC	expand 4.3.1 to covered workplace environment
The workplace is maintained to ensure clean and comfortable conditions including a suitable temperature, ventilation and lighting; suitable washing and sanitation areas appropriate for both genders.	HU.1e	OSHAS 18001:2007	Human Rights	CbC	covered 4.3.1. & 4.3.2 & 4.4.
The workplace is maintained to ensure clean and comfortable conditions including a suitable temperature, ventilation and lighting; suitable washing and sanitation areas appropriate for both genders.	HU.1e	SA8000:2008	Human Rights	C	covered in 3
The workplace is maintained to ensure clean and comfortable conditions including a suitable temperature, ventilation and lighting; suitable washing and sanitation areas appropriate for both genders.	HU.1e	ISO 26000:2010	Human Rights	C	covered 6.4.4.2
The workplace is maintained to ensure clean and comfortable conditions including a suitable temperature, ventilation and lighting; suitable washing and sanitation areas appropriate for both genders.	HU.1e	Cefic RC Management	Human Rights	C	covered 3.3.2
Residential or overnight facilities are safe and sanitary and meet the basic needs of workers including with regard to safety, space, temperature, lighting, ventilation, food, water, sanitary facilities, privacy, and affordability.	HU.1f	ISO 9001:2008	Human Rights	G	include a section to cover residential facilities
Residential or overnight facilities are safe and sanitary and meet the basic needs of workers including with regard to safety, space, temperature, lighting, ventilation, food, water, sanitary facilities, privacy, and affordability.	HU.1f	ISO 14001:2004	Human Rights	G	include a section to cover residential facilities
Residential or overnight facilities are safe and sanitary and meet the basic needs of workers including with regard to safety, space, temperature, lighting, ventilation, food, water, sanitary facilities, privacy, and affordability.	HU.1f	OSHAS 18001:2007	Human Rights	C	covered 4.3.1
Residential or overnight facilities are safe and sanitary and meet the basic needs of workers including with regard to safety, space, temperature, lighting, ventilation, food, water, sanitary facilities, privacy, and affordability.	HU.1f	SA8000:2008	Human Rights	C	covered in 3
Residential or overnight facilities are safe and sanitary and meet the basic needs of workers including with regard to safety, space, temperature, lighting, ventilation, food, water, sanitary facilities, privacy, and affordability.	HU.1f	ISO 26000:2010	Human Rights	C	covered 6.4.4.
Residential or overnight facilities are safe and sanitary and meet the basic needs of workers including with regard to safety, space, temperature, lighting, ventilation, food, water, sanitary facilities, privacy, and affordability.	HU.1f	Cefic RC Management	Human Rights	C	covered 3.3.1
The company provides safe drinking water for workers and facilities for clean and sanitary food storage and eating.	HU.1g	ISO 9001:2008	Human Rights	G	include a section to cover drinking water and eating facilities
The company provides safe drinking water for workers and facilities for clean and sanitary food storage and eating.	HU.1g	ISO 14001:2004	Human Rights	G	include a section to cover drinking water and eating facilities
The company provides safe drinking water for workers and facilities for clean and sanitary food storage and eating.	HU.1g	OSHAS 18001:2007	Human Rights	C	covered 4.3.1
The company provides safe drinking water for workers and facilities for clean and sanitary food storage and eating.	HU.1g	SA8000:2008	Human Rights	C	covered in 3
The company provides safe drinking water for workers and facilities for clean and sanitary food storage and eating.	HU.1g	ISO 26000:2010	Human Rights	C	covered 6.4.4.
The company provides safe drinking water for workers and facilities for clean and sanitary food storage and eating.	HU.1g	Cefic RC Management	Human Rights	C	covered 3.3.1
Where relevant the company has put in place special health and safety precautions for pregnant women, employees with disabilities, night workers, young workers and other vulnerable groups.	HU.1h	ISO 9001:2008	Human Rights	G	add section to cover pregnant women and individuals with disabilities
Where relevant the company has put in place special health and safety precautions for pregnant women, employees with disabilities, night workers, young workers and other vulnerable groups.	HU.1h	ISO 14001:2004	Human Rights	G	add section to cover pregnant women and individuals with disabilities
Where relevant the company has put in place special health and safety precautions for pregnant women, employees with disabilities, night workers, young workers and other vulnerable groups.	HU.1h	OSHAS 18001:2007	Human Rights	CbC	expand 4.3.1 to cover individuals with disabilities
Where relevant the company has put in place special health and safety precautions for pregnant women, employees with disabilities, night workers, young workers and other vulnerable groups.	HU.1h	SA8000:2008	Human Rights	C	covered in 3.6 and other sections for disabilities
Where relevant the company has put in place special health and safety precautions for pregnant women, employees with disabilities, night workers, young workers and other vulnerable groups.	HU.1h	ISO 26000:2010	Human Rights	C	covered 6.4.4.
Where relevant the company has put in place special health and safety precautions for pregnant women, employees with disabilities, night workers, young workers and other vulnerable groups.	HU.1h	Cefic RC Management	Human Rights	C	expand 3.3.1 to cover pregnant women and individuals with disabilities

The company has defined minimum requirements for sanitary and safe working facilities and communicates these in writing to new and existing suppliers and business partners.	HU.1ext	ISO 9001:2008	Human Rights	CbC	expand 7.4.1 to cover sanitary and facility conditions
The company has defined minimum requirements for sanitary and safe working facilities and communicates these in writing to new and existing suppliers and business partners.	HU.1ext	ISO 14001:2004	Human Rights	CbC	expand 4.4.6 to cover sanitary and facility conditions.
The company has defined minimum requirements for sanitary and safe working facilities and communicates these in writing to new and existing suppliers and business partners.	HU.1ext	OSHAS 18001:2007	Human Rights	CbC	expand 4.4.6 to cover sanitary and facility conditions
The company has defined minimum requirements for sanitary and safe working facilities and communicates these in writing to new and existing suppliers and business partners.	HU.1ext	SA8000:2008	Human Rights	C	covered 9.7
The company has defined minimum requirements for sanitary and safe working facilities and communicates these in writing to new and existing suppliers and business partners.	HU.1ext	ISO 26000:2010	Human Rights	C	suppliers covered in several sections
The company has defined minimum requirements for sanitary and safe working facilities and communicates these in writing to new and existing suppliers and business partners.	HU.1ext	Cefic RC Management	Human Rights	C	covered 3.6.2 and 3.6.3
The company has a procedure to ensure that all workers are provided, free of charge or deposits, with the protective equipment necessary to safely perform their job functions.	HU.2a	ISO 9001:2008	Human Rights	CbC	expand 7.5.1 to cover PPE
The company has a procedure to ensure that all workers are provided, free of charge or deposits, with the protective equipment necessary to safely perform their job functions.	HU.2a	ISO 14001:2004	Human Rights	CbC	expand 4.4.6 to cover PPE
The company has a procedure to ensure that all workers are provided, free of charge or deposits, with the protective equipment necessary to safely perform their job functions.	HU.2a	OSHAS 18001:2007	Human Rights	C	covered 4.4.6
The company has a procedure to ensure that all workers are provided, free of charge or deposits, with the protective equipment necessary to safely perform their job functions.	HU.2a	SA8000:2008	Human Rights	C	covered 3.5
The company has a procedure to ensure that all workers are provided, free of charge or deposits, with the protective equipment necessary to safely perform their job functions.	HU.2a	ISO 26000:2010	Human Rights	C	covered 6.4.4.2 & 6.4.6.2
The company has a procedure to ensure that all workers are provided, free of charge or deposits, with the protective equipment necessary to safely perform their job functions.	HU.2a	Cefic RC Management	Human Rights	CbC	covered in 3.6.4 under the concept of controls. Ensure PPE is specifically addressed.
The company is committed to ensuring that workers use the protective equipment provided and understand why it is necessary to use the equipment.	HU.2b	ISO 9001:2008	Human Rights	CbC	expand 6.2.2 to cover PPE
The company is committed to ensuring that workers use the protective equipment provided and understand why it is necessary to use the equipment.	HU.2b	ISO 14001:2004	Human Rights	CbC	expand 4.4.2 to cover PPE
The company is committed to ensuring that workers use the protective equipment provided and understand why it is necessary to use the equipment.	HU.2b	OSHAS 18001:2007	Human Rights	C	covered 4.4.2
The company is committed to ensuring that workers use the protective equipment provided and understand why it is necessary to use the equipment.	HU.2b	SA8000:2008	Human Rights	C	covered 9.5
The company is committed to ensuring that workers use the protective equipment provided and understand why it is necessary to use the equipment.	HU.2b	ISO 26000:2010	Human Rights	C	covered 6.4.7
The company is committed to ensuring that workers use the protective equipment provided and understand why it is necessary to use the equipment.	HU.2b	Cefic RC Management	Human Rights	C	covered 3.5.4
The company ensures that all workers have the necessary training to safely perform their job functions and keeps workers fully informed, in a language and form understandable to them, of the health and safety procedures.	HU.2c	ISO 9001:2008	Human Rights	CbC	expand 6.2.2 to cover OHS
The company ensures that all workers have the necessary training to safely perform their job functions and keeps workers fully informed, in a language and form understandable to them, of the health and safety procedures.	HU.2c	ISO 14001:2004	Human Rights	CbC	expand 4.4.2 to cover OHS
The company ensures that all workers have the necessary training to safely perform their job functions and keeps workers fully informed, in a language and form understandable to them, of the health and safety procedures.	HU.2c	OSHAS 18001:2007	Human Rights	C	covered 4.4.2
The company ensures that all workers have the necessary training to safely perform their job functions and keeps workers fully informed, in a language and form understandable to them, of the health and safety procedures.	HU.2c	SA8000:2008	Human Rights	C	covered 9.5
The company ensures that all workers have the necessary training to safely perform their job functions and keeps workers fully informed, in a language and form understandable to them, of the health and safety procedures.	HU.2c	ISO 26000:2010	Human Rights	C	covered 6.4.7
The company ensures that all workers have the necessary training to safely perform their job functions and keeps workers fully informed, in a language and form understandable to them, of the health and safety procedures.	HU.2c	Cefic RC Management	Human Rights	C	covered 3.5.4
An accurate record is kept of who has been trained and for what tasks.	HU.2d	ISO 9001:2008	Human Rights	CbC	expand 6.2.2 to cover OHS
An accurate record is kept of who has been trained and for what tasks.	HU.2d	ISO 14001:2004	Human Rights	CbC	expand 4.4.2 to cover OHS
An accurate record is kept of who has been trained and for what tasks.	HU.2d	OSHAS 18001:2007	Human Rights	C	covered 4.4.2
An accurate record is kept of who has been trained and for what tasks.	HU.2d	SA8000:2008	Human Rights	C	covered 9.5
An accurate record is kept of who has been trained and for what tasks.	HU.2d	ISO 26000:2010	Human Rights	C	covered 6.4.7
An accurate record is kept of who has been trained and for what tasks.	HU.2d	Cefic RC Management	Human Rights	C	covered 3.5.4
On a regular basis and when assigned to new tasks, workers receive training in the safe use of equipment and processes.	HU.2e	ISO 9001:2008	Human Rights	CbC	expand 6.2.2 to cover OHS
On a regular basis and when assigned to new tasks, workers receive training in the safe use of equipment and processes.	HU.2e	ISO 14001:2004	Human Rights	CbC	expand 4.4.2 to cover OHS
On a regular basis and when assigned to new tasks, workers receive training in the safe use of equipment and processes.	HU.2e	OSHAS 18001:2007	Human Rights	C	covered 4.4.2
On a regular basis and when assigned to new tasks, workers receive training in the safe use of equipment and processes.	HU.2e	SA8000:2008	Human Rights	C	covered 9.5
On a regular basis and when assigned to new tasks, workers receive training in the safe use of equipment and processes.	HU.2e	ISO 26000:2010	Human Rights	C	covered 6.4.7

On a regular basis and when assigned to new tasks, workers receive training in the safe use of equipment and processes.	HU.2e	Cefic RC Management	Human Rights	C	covered 3.5.4 & 3.6.1
A company function or member of staff is responsible for keeping informed of scientific and technological developments regarding health and safety risks and protective equipment.	HU.2f	ISO 9001:2008	Human Rights	PG	add to continuous improvement input on new developments in the area oh OHS
A company function or member of staff is responsible for keeping informed of scientific and technological developments regarding health and safety risks and protective equipment.	HU.2f	ISO 14001:2004	Human Rights	PG	add to continuous improvement input on new developments in the area oh OHS
A company function or member of staff is responsible for keeping informed of scientific and technological developments regarding health and safety risks and protective equipment.	HU.2f	OSHAS 18001:2007	Human Rights	PG	add to continuous improvement input on new developments in the area oh OHS
A company function or member of staff is responsible for keeping informed of scientific and technological developments regarding health and safety risks and protective equipment.	HU.2f	SA8000:2008	Human Rights	PG	add to continuous improvement input on new developments in the area oh OHS
A company function or member of staff is responsible for keeping informed of scientific and technological developments regarding health and safety risks and protective equipment.	HU.2f	ISO 26000:2010	Human Rights	PG	add to continuous improvement input on new developments in the area oh OHS
A company function or member of staff is responsible for keeping informed of scientific and technological developments regarding health and safety risks and protective equipment.	HU.2f	Cefic RC Management	Human Rights	PG	add to continuous improvement input on new developments in the area oh OHS
The company has defined personal protective equipment requirements and communicates these in writing to new and existing suppliers and business partners.	HU.2ext	ISO 9001:2008	Human Rights	CbC	expand 7.4.1 to cover sanitary and facility conditions
The company has defined personal protective equipment requirements and communicates these in writing to new and existing suppliers and business partners.	HU.2ext	ISO 14001:2004	Human Rights	CbC	expand 4.4.6 to cover sanitary and facility conditions.
The company has defined personal protective equipment requirements and communicates these in writing to new and existing suppliers and business partners.	HU.2ext	OSHAS 18001:2007	Human Rights	CbC	expand 4.4.6 to cover sanitary and facility conditions
The company has defined personal protective equipment requirements and communicates these in writing to new and existing suppliers and business partners.	HU.2ext	SA8000:2008	Human Rights	C	covered 9.7
The company has defined personal protective equipment requirements and communicates these in writing to new and existing suppliers and business partners.	HU.2ext	ISO 26000:2010	Human Rights	C	suppliers covered in several sections
The company has defined personal protective equipment requirements and communicates these in writing to new and existing suppliers and business partners.	HU.2ext	Cefic RC Management	Human Rights	CbC	covered in 3.6.2 under the concept of controls. Also covered 3.6.3. Ensure PPE is specifically addressed.
The company consults employees on health and safety issues either directly or through a freely elected safety representative(s) for relevant groups of employees.	HU.3a	ISO 9001:2008	Human Rights	PG	expand people involvement principle to include OHS
The company consults employees on health and safety issues either directly or through a freely elected safety representative(s) for relevant groups of employees.	HU.3a	ISO 14001:2004	Human Rights	CbC	expand 4.4.1 to cover OHS
The company consults employees on health and safety issues either directly or through a freely elected safety representative(s) for relevant groups of employees.	HU.3a	OSHAS 18001:2007	Human Rights	C	covered 4.4.1
The company consults employees on health and safety issues either directly or through a freely elected safety representative(s) for relevant groups of employees.	HU.3a	SA8000:2008	Human Rights	C	covered 9.3
The company consults employees on health and safety issues either directly or through a freely elected safety representative(s) for relevant groups of employees.	HU.3a	ISO 26000:2010	Human Rights	C	covered 6.4.6.2
The company consults employees on health and safety issues either directly or through a freely elected safety representative(s) for relevant groups of employees.	HU.3a	Cefic RC Management	Human Rights	C	covered 3.5
A health and safety committee has been established including employee safety representatives and representatives from management.	HU.3b	ISO 9001:2008	Human Rights	PG	expand people involvement principle to include OHS
A health and safety committee has been established including employee safety representatives and representatives from management.	HU.3b	ISO 14001:2004	Human Rights	CbC	expand 4.4.1 to cover include safety committee
A health and safety committee has been established including employee safety representatives and representatives from management.	HU.3b	OSHAS 18001:2007	Human Rights	C	covered 4.4.1
A health and safety committee has been established including employee safety representatives and representatives from management.	HU.3b	SA8000:2008	Human Rights	C	covered 9.3
A health and safety committee has been established including employee safety representatives and representatives from management.	HU.3b	ISO 26000:2010	Human Rights	C	covered 6.4.6.2
A health and safety committee has been established including employee safety representatives and representatives from management.	HU.3b	Cefic RC Management	Human Rights	C	covered 3.5
Health and safety accidents are reported and investigated including involving the relevant worker(s), and actions are taken to prevent recurrences.	HU.3c	ISO 9001:2008	Human Rights	CbC	expand 8.3 to cover OHS
Health and safety accidents are reported and investigated including involving the relevant worker(s), and actions are taken to prevent recurrences.	HU.3c	ISO 14001:2004	Human Rights	CbC	expand 4.5.3 to cover OHS
Health and safety accidents are reported and investigated including involving the relevant worker(s), and actions are taken to prevent recurrences.	HU.3c	OSHAS 18001:2007	Human Rights	C	covered 4.5.3
Health and safety accidents are reported and investigated including involving the relevant worker(s), and actions are taken to prevent recurrences.	HU.3c	SA8000:2008	Human Rights	C	covered 9.11
Health and safety accidents are reported and investigated including involving the relevant worker(s), and actions are taken to prevent recurrences.	HU.3c	ISO 26000:2010	Human Rights	C	covered 6.4.6.2
Health and safety accidents are reported and investigated including involving the relevant worker(s), and actions are taken to prevent recurrences.	HU.3c	Cefic RC Management	Human Rights	C	covered 3.7.4
Health and safety near-misses (accidents not resulting in injury) are reported and investigated to help improve safety.	HU.3d	ISO 9001:2008	Human Rights	CbC	expand 8.3 to include OHS near miss concept
Health and safety near-misses (accidents not resulting in injury) are reported and investigated to help improve safety.	HU.3d	ISO 14001:2004	Human Rights	CbC	expand 4.5.3 to include OHS near miss concept
Health and safety near-misses (accidents not resulting in injury) are reported and investigated to help improve safety.	HU.3d	OSHAS 18001:2007	Human Rights	C	covered 4.5.3

Health and safety near-misses (accidents not resulting in injury) are reported and investigated to help improve safety.	HU.3d	SA8000:2008	Human Rights	CbC	add concept of near miss to 9.11
Health and safety near-misses (accidents not resulting in injury) are reported and investigated to help improve safety.	HU.3d	ISO 26000:2010	Human Rights	C	covered 6.4.6.2
Health and safety near-misses (accidents not resulting in injury) are reported and investigated to help improve safety.	HU.3d	Cefic RC Management	Human Rights	C	covered 3.7.4
Health and safety accidents are monitored including hours lost as a result of injury or illness and e.g. compared to total hours worked (lost time injury frequency).	HU.3e	ISO 9001:2008	Human Rights	CbC	expand 8.2 to include OHS monitoring
Health and safety accidents are monitored including hours lost as a result of injury or illness and e.g. compared to total hours worked (lost time injury frequency).	HU.3e	ISO 14001:2004	Human Rights	CbC	expand 4.5 to include OHS monitoring
Health and safety accidents are monitored including hours lost as a result of injury or illness and e.g. compared to total hours worked (lost time injury frequency).	HU.3e	OSHAS 18001:2007	Human Rights	CbC	covered 4.5
Health and safety accidents are monitored including hours lost as a result of injury or illness and e.g. compared to total hours worked (lost time injury frequency).	HU.3e	SA8000:2008	Human Rights	CbC	covered 9.5d
Health and safety accidents are monitored including hours lost as a result of injury or illness and e.g. compared to total hours worked (lost time injury frequency).	HU.3e	ISO 26000:2010	Human Rights	C	covered 6.4.6.2
Health and safety accidents are monitored including hours lost as a result of injury or illness and e.g. compared to total hours worked (lost time injury frequency).	HU.3e	Cefic RC Management	Human Rights	C	covered 3.7.1
The company involves new and existing suppliers and business partners when relevant	HU.3ext	ISO 9001:2008	Human Rights	PG	expand people involvement principle to include suppliers in OHS matters
The company involves new and existing suppliers and business partners when relevant	HU.3ext	ISO 14001:2004	Human Rights	CbC	expand 4.4.6 to cover contractor involvement
The company involves new and existing suppliers and business partners when relevant	HU.3ext	OSHAS 18001:2007	Human Rights	C	covered 4.4.3.2
The company involves new and existing suppliers and business partners when relevant	HU.3ext	SA8000:2008	Human Rights	C	covered 9.7
The company involves new and existing suppliers and business partners when relevant	HU.3ext	ISO 26000:2010	Human Rights	C	suppliers covered in several sections
The company involves new and existing suppliers and business partners when relevant	HU.3ext	Cefic RC Management	Human Rights	C	covered 3.6.3.
Normal company working hours are limited to 48 per week by both company policy and practice, or fewer if provided by national law, collective agreement or industry standards.	HU.4a.1.	ISO 9001:2008	Human Rights	PG	expand 7.2.1 to cover working hours as legal requirement. Check if HR Policy covers
Normal company working hours are limited to 48 per week by both company policy and practice, or fewer if provided by national law, collective agreement or industry standards.	HU.4a.1.	ISO 14001:2004	Human Rights	PG	expand 4.3.2 to cover working hours as legal requirement. Check if HR Policy covers
Normal company working hours are limited to 48 per week by both company policy and practice, or fewer if provided by national law, collective agreement or industry standards.	HU.4a.1.	OSHAS 18001:2007	Human Rights	CbC	expand 4.3.2 to cover working hours as legal requirement. Check if HR Policy covers
Normal company working hours are limited to 48 per week by both company policy and practice, or fewer if provided by national law, collective agreement or industry standards.	HU.4a.1.	SA8000:2008	Human Rights	C	covered 7.1
Normal company working hours are limited to 48 per week by both company policy and practice, or fewer if provided by national law, collective agreement or industry standards.	HU.4a.1.	ISO 26000:2010	Human Rights	C	covered 6.4.4.2
Normal company working hours are limited to 48 per week by both company policy and practice, or fewer if provided by national law, collective agreement or industry standards.	HU.4a.1.	Cefic RC Management	Human Rights	CbC	expand 3.3.1 to cover working hours as legal requirement. Check if HR Policy covers
Overtime is infrequent, remunerated at premium rate, and does not exceed 12 hours in any one week, or 36 hours per month.	HU.4a.2.	ISO 9001:2008	Human Rights	G	expand 7.2.1 to cover overtime working hours as legal requirement. Check if HR Policy covers
Overtime is infrequent, remunerated at premium rate, and does not exceed 12 hours in any one week, or 36 hours per month.	HU.4a.2.	ISO 14001:2004	Human Rights	G	expand 4.3.2 to cover overtime hours as legal requirement. Check if HR Policy covers
Overtime is infrequent, remunerated at premium rate, and does not exceed 12 hours in any one week, or 36 hours per month.	HU.4a.2.	OSHAS 18001:2007	Human Rights	G	expand 4.3.2 to cover working hours as legal requirement. Check if HR Policy covers
Overtime is infrequent, remunerated at premium rate, and does not exceed 12 hours in any one week, or 36 hours per month.	HU.4a.2.	SA8000:2008	Human Rights	C	covered 7
Overtime is infrequent, remunerated at premium rate, and does not exceed 12 hours in any one week, or 36 hours per month.	HU.4a.2.	ISO 26000:2010	Human Rights	C	covered 6.4.4.2
Overtime is infrequent, remunerated at premium rate, and does not exceed 12 hours in any one week, or 36 hours per month.	HU.4a.2.	Cefic RC Management	Human Rights	G	expand 3.3.1 to cover working hours as legal requirement. Check if HR Policy covers
The company has a system to plan, record and monitor hours worked by each employee, and regularly evaluates whether the number of workers is sufficient to meet production targets without resorting to overtime.	HU.4a.3.	ISO 9001:2008	Human Rights	PG	expand 8.2 to cover overtime working hours as legal requirement. Check if HR Policy covers
The company has a system to plan, record and monitor hours worked by each employee, and regularly evaluates whether the number of workers is sufficient to meet production targets without resorting to overtime.	HU.4a.3.	ISO 14001:2004	Human Rights	G	expand 4.5.1 to cover overtime hours as legal requirement. Check if HR Policy covers
The company has a system to plan, record and monitor hours worked by each employee, and regularly evaluates whether the number of workers is sufficient to meet production targets without resorting to overtime.	HU.4a.3.	OSHAS 18001:2007	Human Rights	CbC	expand 4.5.1 to cover working hours as legal requirement. Check if HR Policy covers
The company has a system to plan, record and monitor hours worked by each employee, and regularly evaluates whether the number of workers is sufficient to meet production targets without resorting to overtime.	HU.4a.3.	SA8000:2008	Human Rights	C	covered 9.5
The company has a system to plan, record and monitor hours worked by each employee, and regularly evaluates whether the number of workers is sufficient to meet production targets without resorting to overtime.	HU.4a.3.	ISO 26000:2010	Human Rights	C	covered 6.4.4.2
The company has a system to plan, record and monitor hours worked by each employee, and regularly evaluates whether the number of workers is sufficient to meet production targets without resorting to overtime.	HU.4a.3.	Cefic RC Management	Human Rights	CbC	expand 3.7 to cover working hours as legal requirement. Check if HR Policy covers
Where overtime per worker systematically exceeds 12 hours per week, the company increases its workforce to correspond to production targets, or puts in place measures to increase worker productivity and reduce overtime.	HU.4a.4.	ISO 9001:2008	Human Rights	PG	expand 7.2.1 to cover overtime working hours as legal requirement. Check if HR Policy covers
Where overtime per worker systematically exceeds 12 hours per week, the company increases its workforce to correspond to production targets, or puts in place measures to increase worker productivity and reduce overtime.	HU.4a.4.	ISO 14001:2004	Human Rights	G	expand 4.3.2 to cover overtime hours as legal requirement. Check if HR Policy covers

Where overtime per worker systematically exceeds 12 hours per week, the company increases its workforce to correspond to production targets, or puts in place measures to increase worker productivity and reduce overtime.	HU.4a.4.	OSHAS 18001:2007	Human Rights	CbC	expand 4.3.2 to cover working hours as legal requirement. Check if HR Policy covers
Where overtime per worker systematically exceeds 12 hours per week, the company increases its workforce to correspond to production targets, or puts in place measures to increase worker productivity and reduce overtime.	HU.4a.4.	SA8000:2008	Human Rights	C	covered 7
Where overtime per worker systematically exceeds 12 hours per week, the company increases its workforce to correspond to production targets, or puts in place measures to increase worker productivity and reduce overtime.	HU.4a.4.	ISO 26000:2010	Human Rights	C	covered 6.4.4.2
Where overtime per worker systematically exceeds 12 hours per week, the company increases its workforce to correspond to production targets, or puts in place measures to increase worker productivity and reduce overtime.	HU.4a.4.	Cefic RC Management	Human Rights	CbC	expand 3.3.1 to cover working hours as legal requirement. Check if HR Policy covers
Workers are allowed at least 24 consecutive hours of rest (or more if provided by national law or industry standards) in every seven day period.	HU.4a.5.	ISO 9001:2008	Human Rights	G	expand 7.2.1 to cover overtime work period as legal requirement. Check if HR Policy covers
Workers are allowed at least 24 consecutive hours of rest (or more if provided by national law or industry standards) in every seven day period.	HU.4a.5.	ISO 14001:2004	Human Rights	G	expand 4.3.2 to cover work period as legal requirement. Check if HR Policy covers
Workers are allowed at least 24 consecutive hours of rest (or more if provided by national law or industry standards) in every seven day period.	HU.4a.5.	OSHAS 18001:2007	Human Rights	CbC	expand 4.3.2 to cover work period as legal requirement. Check if HR Policy covers
Workers are allowed at least 24 consecutive hours of rest (or more if provided by national law or industry standards) in every seven day period.	HU.4a.5.	SA8000:2008	Human Rights	C	covered 7
Workers are allowed at least 24 consecutive hours of rest (or more if provided by national law or industry standards) in every seven day period.	HU.4a.5.	ISO 26000:2010	Human Rights	C	covered 6.4.4.2
Workers are allowed at least 24 consecutive hours of rest (or more if provided by national law or industry standards) in every seven day period.	HU.4a.5.	Cefic RC Management	Human Rights	CbC	expand 3.3.1 to cover work period as legal requirement. Check if HR Policy covers
The company ensures that workers have no less than a 30-minute break for every 4 hours of work (or more if provided by national law or industry standards) and that workers are allowed to use toilet facilities whenever necessary and not just during designated breaks.	HU.4a.6.	ISO 9001:2008	Human Rights	G	expand 7.2.1 to cover rests and breaks. Check if HR Policy covers
The company ensures that workers have no less than a 30-minute break for every 4 hours of work (or more if provided by national law or industry standards) and that workers are allowed to use toilet facilities whenever necessary and not just during designated breaks.	HU.4a.6.	ISO 14001:2004	Human Rights	G	expand 4.3.2 to cover rests and breaks. Check if HR Policy covers
The company ensures that workers have no less than a 30-minute break for every 4 hours of work (or more if provided by national law or industry standards) and that workers are allowed to use toilet facilities whenever necessary and not just during designated breaks.	HU.4a.6.	OSHAS 18001:2007	Human Rights	CbC	expand 4.3.2 to cover rests and breaks. Check if HR Policy covers
The company ensures that workers have no less than a 30-minute break for every 4 hours of work (or more if provided by national law or industry standards) and that workers are allowed to use toilet facilities whenever necessary and not just during designated breaks.	HU.4a.6.	SA8000:2008	Human Rights	C	covered 7
The company ensures that workers have no less than a 30-minute break for every 4 hours of work (or more if provided by national law or industry standards) and that workers are allowed to use toilet facilities whenever necessary and not just during designated breaks.	HU.4a.6.	ISO 26000:2010	Human Rights	C	covered 6.4.4.2
The company ensures that workers have no less than a 30-minute break for every 4 hours of work (or more if provided by national law or industry standards) and that workers are allowed to use toilet facilities whenever necessary and not just during designated breaks.	HU.4a.6.	Cefic RC Management	Human Rights	CbC	expand 3.3.1 to cover rests and breaks. Check if HR Policy covers
The company ensures sufficient rest is enforced in special events such as maintenance interventions to resolve production shutdown	HU.4ext	ISO 9001:2008	Human Rights	G	expand 7.2.1 to cover rests and breaks. Check if HR Policy covers
The company ensures sufficient rest is enforced in special events such as maintenance interventions to resolve production shutdown	HU.4ext	ISO 14001:2004	Human Rights	G	expand 4.3.2 to cover rests and breaks. Check if HR Policy covers
The company ensures sufficient rest is enforced in special events such as maintenance interventions to resolve production shutdown	HU.4ext	OSHAS 18001:2007	Human Rights	CbC	expand 4.3.2 to cover rests and breaks. Check if HR Policy covers
The company ensures sufficient rest is enforced in special events such as maintenance interventions to resolve production shutdown	HU.4ext	SA8000:2008	Human Rights	C	covered 7
The company ensures sufficient rest is enforced in special events such as maintenance interventions to resolve production shutdown	HU.4ext	ISO 26000:2010	Human Rights	C	covered 6.4.4.2
The company ensures sufficient rest is enforced in special events such as maintenance interventions to resolve production shutdown	HU.4ext	Cefic RC Management	Human Rights	CbC	expand 3.3.1 to cover rests and breaks. Check if HR Policy covers
It is company policy to provide workers with a living wage sufficient to meet basic food, clothing and housing needs and provide some discretionary income for themselves and their dependents.	HU.5a	ISO 9001:2008	Human Rights	G	expand 7.2.1 to cover compensation. Check if HR Policy covers
It is company policy to provide workers with a living wage sufficient to meet basic food, clothing and housing needs and provide some discretionary income for themselves and their dependents.	HU.5a	ISO 14001:2004	Human Rights	G	expand 4.3.2 to cover compensation. Check if HR Policy covers
It is company policy to provide workers with a living wage sufficient to meet basic food, clothing and housing needs and provide some discretionary income for themselves and their dependents.	HU.5a	OSHAS 18001:2007	Human Rights	G	expand 4.3.2 to cover compensation. Check if HR Policy covers
It is company policy to provide workers with a living wage sufficient to meet basic food, clothing and housing needs and provide some discretionary income for themselves and their dependents.	HU.5a	SA8000:2008	Human Rights	C	covered 8
It is company policy to provide workers with a living wage sufficient to meet basic food, clothing and housing needs and provide some discretionary income for themselves and their dependents.	HU.5a	ISO 26000:2010	Human Rights	C	covered 6.4.4.2
It is company policy to provide workers with a living wage sufficient to meet basic food, clothing and housing needs and provide some discretionary income for themselves and their dependents.	HU.5a	Cefic RC Management	Human Rights	G	expand 3.3.1 to cover compensation. Check if HR Policy covers
The company is aware of whether the legal minimum wage in the country of operation meets the requirement for a living wage.	HU.5b	ISO 9001:2008	Human Rights	G	expand 7.2.1 to cover compensation legal requirements. Check if HR Policy covers
The company is aware of whether the legal minimum wage in the country of operation meets the requirement for a living wage.	HU.5b	ISO 14001:2004	Human Rights	G	expand 4.3.2 to cover compensation legal requirements. Check if HR Policy covers
The company is aware of whether the legal minimum wage in the country of operation meets the requirement for a living wage.	HU.5b	OSHAS 18001:2007	Human Rights	G	expand 4.3.2 to cover compensation legal requirements. Check if HR Policy covers
The company is aware of whether the legal minimum wage in the country of operation meets the requirement for a living wage.	HU.5b	SA8000:2008	Human Rights	C	covered 8
The company is aware of whether the legal minimum wage in the country of operation meets the requirement for a living wage.	HU.5b	ISO 26000:2010	Human Rights	C	covered 6.4.4.2

The company is aware of whether the legal minimum wage in the country of operation meets the requirement for a living wage.	HU.5b	Cefic RC Management	Human Rights	G	expand 3.3.1 to cover compensation legal requirements. Check if HR Policy covers
If no national minimum wage is established, or if national minimum wage standards are insufficient to meet the basic needs of workers and their dependents, the company calculates a living wage based on the cost of living in its area of operation.	HU.5c	ISO 9001:2008	Human Rights	G	expand 7.2.1 to cover compensation. Check if HR Policy covers
If no national minimum wage is established, or if national minimum wage standards are insufficient to meet the basic needs of workers and their dependents, the company calculates a living wage based on the cost of living in its area of operation.	HU.5c	ISO 14001:2004	Human Rights	G	expand 4.3.2 to cover compensation. Check if HR Policy covers
If no national minimum wage is established, or if national minimum wage standards are insufficient to meet the basic needs of workers and their dependents, the company calculates a living wage based on the cost of living in its area of operation.	HU.5c	OSHAS 18001:2007	Human Rights	G	expand 4.3.2 to cover compensation. Check if HR Policy covers
If no national minimum wage is established, or if national minimum wage standards are insufficient to meet the basic needs of workers and their dependents, the company calculates a living wage based on the cost of living in its area of operation.	HU.5c	SA8000:2008	Human Rights	C	covered 8
If no national minimum wage is established, or if national minimum wage standards are insufficient to meet the basic needs of workers and their dependents, the company calculates a living wage based on the cost of living in its area of operation.	HU.5c	ISO 26000:2010	Human Rights	C	covered 6.4.4.2
If no national minimum wage is established, or if national minimum wage standards are insufficient to meet the basic needs of workers and their dependents, the company calculates a living wage based on the cost of living in its area of operation.	HU.5c	Cefic RC Management	Human Rights	G	expand 3.3.1 to cover compensation. Check if HR Policy covers
Part-time workers receive wages and benefits that are proportionate to those of full-time workers, and receive overtime compensation at a minimum of 1.25 times their hourly salary.	HU.5d	ISO 9001:2008	Human Rights	G	expand 7.2.1 to cover part-time worker. Check if HR Policy covers
Part-time workers receive wages and benefits that are proportionate to those of full-time workers, and receive overtime compensation at a minimum of 1.25 times their hourly salary.	HU.5d	ISO 14001:2004	Human Rights	G	expand 4.3.2 to cover part-time worker. Check if HR Policy covers
Part-time workers receive wages and benefits that are proportionate to those of full-time workers, and receive overtime compensation at a minimum of 1.25 times their hourly salary.	HU.5d	OSHAS 18001:2007	Human Rights	G	expand 4.3.2 to cover part-time worker. Check if HR Policy covers
Part-time workers receive wages and benefits that are proportionate to those of full-time workers, and receive overtime compensation at a minimum of 1.25 times their hourly salary.	HU.5d	SA8000:2008	Human Rights	CbC	Define part-time worker under 8
Part-time workers receive wages and benefits that are proportionate to those of full-time workers, and receive overtime compensation at a minimum of 1.25 times their hourly salary.	HU.5d	ISO 26000:2010	Human Rights	C	covered 6.4.4.2 and references ILO 175
Part-time workers receive wages and benefits that are proportionate to those of full-time workers, and receive overtime compensation at a minimum of 1.25 times their hourly salary.	HU.5d	Cefic RC Management	Human Rights	G	expand 3.3.1 to cover part-time worker. Check if HR Policy covers
The company pays wages at regular intervals and does not take deductions from wages for disciplinary measures or other deductions not authorised by national law.	HU.5e	ISO 9001:2008	Human Rights	G	expand 7.2.1 to cover compensation. Check if HR Policy covers
The company pays wages at regular intervals and does not take deductions from wages for disciplinary measures or other deductions not authorised by national law.	HU.5e	ISO 14001:2004	Human Rights	G	expand 4.3.2 to cover compensation. Check if HR Policy covers
The company pays wages at regular intervals and does not take deductions from wages for disciplinary measures or other deductions not authorised by national law.	HU.5e	OSHAS 18001:2007	Human Rights	PG	expand 4.3.2 to cover compensation. Check if HR Policy covers
The company pays wages at regular intervals and does not take deductions from wages for disciplinary measures or other deductions not authorised by national law.	HU.5e	SA8000:2008	Human Rights	C	covered 8
The company pays wages at regular intervals and does not take deductions from wages for disciplinary measures or other deductions not authorised by national law.	HU.5e	ISO 26000:2010	Human Rights	C	covered 6.4.4.2
The company pays wages at regular intervals and does not take deductions from wages for disciplinary measures or other deductions not authorised by national law.	HU.5e	Cefic RC Management	Human Rights	PG	expand 3.3.1 to cover compensation. Check if HR Policy covers
Bonus and piece-rate payment systems are monitored to ensure that the total salary paid meets living wage requirements without resort to overtime.	HU.5f	ISO 9001:2008	Human Rights	G	expand 7.2.1 to cover compensation. Check if HR Policy covers
Bonus and piece-rate payment systems are monitored to ensure that the total salary paid meets living wage requirements without resort to overtime.	HU.5f	ISO 14001:2004	Human Rights	G	expand 4.3.2 to cover compensation. Check if HR Policy covers
Bonus and piece-rate payment systems are monitored to ensure that the total salary paid meets living wage requirements without resort to overtime.	HU.5f	OSHAS 18001:2007	Human Rights	G	expand 4.3.2 to cover compensation. Check if HR Policy covers
Bonus and piece-rate payment systems are monitored to ensure that the total salary paid meets living wage requirements without resort to overtime.	HU.5f	SA8000:2008	Human Rights	C	covered in 7 & 8
Bonus and piece-rate payment systems are monitored to ensure that the total salary paid meets living wage requirements without resort to overtime.	HU.5f	ISO 26000:2010	Human Rights	C	covered 6.4.4.2
Bonus and piece-rate payment systems are monitored to ensure that the total salary paid meets living wage requirements without resort to overtime.	HU.5f	Cefic RC Management	Human Rights	G	expand 3.3.1 to cover compensation. Check if HR Policy covers
Workers are granted at least three weeks of paid holiday leave per year or more if required by national law or collective agreements. Part-time and short-term workers are provided with paid holiday leave proportionate to the number of hours worked, at a rate equal to that of permanent full time employees.	HU.6a	ISO 9001:2008	Human Rights	G	expand 7.2.1 to cover holiday leave as legal requirements. Check if HR Policy covers
Workers are granted at least three weeks of paid holiday leave per year or more if required by national law or collective agreements. Part-time and short-term workers are provided with paid holiday leave proportionate to the number of hours worked, at a rate equal to that of permanent full time employees.	HU.6a	ISO 14001:2004	Human Rights	G	expand 4.3.2 to cover holiday leave as legal requirements. Check if HR Policy covers
Workers are granted at least three weeks of paid holiday leave per year or more if required by national law or collective agreements. Part-time and short-term workers are provided with paid holiday leave proportionate to the number of hours worked, at a rate equal to that of permanent full time employees.	HU.6a	OSHAS 18001:2007	Human Rights	G	expand 4.3.2 to cover holiday leave as legal requirements. Check if HR Policy covers

Workers are granted at least three weeks of paid holiday leave per year or more if required by national law or collective agreements. Part-time and short-term workers are provided with paid holiday leave proportionate to the number of hours worked, at a rate equal to that of permanent full time employees.	HU.6a	SA8000:2008	Human Rights	C	covered 8
Workers are granted at least three weeks of paid holiday leave per year or more if required by national law or collective agreements. Part-time and short-term workers are provided with paid holiday leave proportionate to the number of hours worked, at a rate equal to that of permanent full time employees.	HU.6a	ISO 26000:2010	Human Rights	C	covered 6.4.4.2
Workers are granted at least three weeks of paid holiday leave per year or more if required by national law or collective agreements. Part-time and short-term workers are provided with paid holiday leave proportionate to the number of hours worked, at a rate equal to that of permanent full time employees.	HU.6a	Cefic RC Management	Human Rights	G	expand 3.3.1 to holiday leave as legal requirements. Check if HR Policy covers
Workers are entitled to paid sick leave in accordance with the applicable national law. If sick leave is not provided for in national law, the company consults with union or worker representatives to establish alternative means of protection in case of illness or injury.	HU.6b	ISO 9001:2008	Human Rights	G	expand 7.2.1 to cover sick leave as legal requirements. Check if HR Policy covers
Workers are entitled to paid sick leave in accordance with the applicable national law. If sick leave is not provided for in national law, the company consults with union or worker representatives to establish alternative means of protection in case of illness or injury.	HU.6b	ISO 14001:2004	Human Rights	G	expand 4.3.2 to cover sick leave as legal requirements. Check if HR Policy covers
Workers are entitled to paid sick leave in accordance with the applicable national law. If sick leave is not provided for in national law, the company consults with union or worker representatives to establish alternative means of protection in case of illness or injury.	HU.6b	OSHAS 18001:2007	Human Rights	G	expand 4.3.2 to cover sick leave as legal requirements. Check if HR Policy covers
Workers are entitled to paid sick leave in accordance with the applicable national law. If sick leave is not provided for in national law, the company consults with union or worker representatives to establish alternative means of protection in case of illness or injury.	HU.6b	SA8000:2008	Human Rights	C	covered 8
Workers are entitled to paid sick leave in accordance with the applicable national law. If sick leave is not provided for in national law, the company consults with union or worker representatives to establish alternative means of protection in case of illness or injury.	HU.6b	ISO 26000:2010	Human Rights	CbC	expand 6.4.4.2 to cover sick leave
Workers are entitled to paid sick leave in accordance with the applicable national law. If sick leave is not provided for in national law, the company consults with union or worker representatives to establish alternative means of protection in case of illness or injury.	HU.6b	Cefic RC Management	Human Rights	G	expand 3.3.1 to sick leave as legal requirements. Check if HR Policy covers
The company ensures that sick leave is not deducted from workers' vacation time.	HU.6c	ISO 9001:2008	Human Rights	G	expand 7.2.1 to cover sick leave as legal requirements. Check if HR Policy covers
The company ensures that sick leave is not deducted from workers' vacation time.	HU.6c	ISO 14001:2004	Human Rights	G	expand 4.3.2 to cover sick leave as legal requirements. Check if HR Policy covers
The company ensures that sick leave is not deducted from workers' vacation time.	HU.6c	OSHAS 18001:2007	Human Rights	G	expand 4.3.2 to cover sick leave as legal requirements. Check if HR Policy covers
The company ensures that sick leave is not deducted from workers' vacation time.	HU.6c	SA8000:2008	Human Rights	CbC	expand 8 to cover sick leave
The company ensures that sick leave is not deducted from workers' vacation time.	HU.6c	ISO 26000:2010	Human Rights	CbC	expand 6.4.4.2 to cover sick leave
The company ensures that sick leave is not deducted from workers' vacation time.	HU.6c	Cefic RC Management	Human Rights	G	expand 3.3.1 to sick leave as legal requirements. Check if HR Policy covers
Female workers are entitled to no less than fourteen weeks of paid maternity leave per child.	HU.6d	ISO 9001:2008	Human Rights	PG	expand 7.2.1 to cover maternity leave as legal requirements. Check if HR Policy covers
Female workers are entitled to no less than fourteen weeks of paid maternity leave per child.	HU.6d	ISO 14001:2004	Human Rights	PG	expand 4.3.2 to cover maternity leave as legal requirements. Check if HR Policy covers
Female workers are entitled to no less than fourteen weeks of paid maternity leave per child.	HU.6d	OSHAS 18001:2007	Human Rights	PG	expand 4.3.2 to cover maternity leave as legal requirements. Check if HR Policy covers
Female workers are entitled to no less than fourteen weeks of paid maternity leave per child.	HU.6d	SA8000:2008	Human Rights	CbC	References ILO 183. expand 8 to cover maternity leave
Female workers are entitled to no less than fourteen weeks of paid maternity leave per child.	HU.6d	ISO 26000:2010	Human Rights	C	covered 6.4.4.2. References ILO 183
Female workers are entitled to no less than fourteen weeks of paid maternity leave per child.	HU.6d	Cefic RC Management	Human Rights	PG	expand 3.3.1 to cover maternity leave as legal requirements. Check if HR Policy covers
The company grants compassionate or parental leave to workers who have recently adopted a child or children, or have taken on the responsibility to care for foster children or other dependent children.	HU.6e	ISO 9001:2008	Human Rights	PG	expand 7.2.1 to cover parental leave as legal requirements. Check if HR Policy covers
The company grants compassionate or parental leave to workers who have recently adopted a child or children, or have taken on the responsibility to care for foster children or other dependent children.	HU.6e	ISO 14001:2004	Human Rights	PG	expand 4.3.2 to cover parental leave as legal requirements. Check if HR Policy covers
The company grants compassionate or parental leave to workers who have recently adopted a child or children, or have taken on the responsibility to care for foster children or other dependent children.	HU.6e	OSHAS 18001:2007	Human Rights	PG	expand 4.3.2 to cover parental leave as legal requirements. Check if HR Policy covers
The company grants compassionate or parental leave to workers who have recently adopted a child or children, or have taken on the responsibility to care for foster children or other dependent children.	HU.6e	SA8000:2008	Human Rights	CbC	Expand 8 to cover parental leave
The company grants compassionate or parental leave to workers who have recently adopted a child or children, or have taken on the responsibility to care for foster children or other dependent children.	HU.6e	ISO 26000:2010	Human Rights	C	covered 6.4.4.2
The company grants compassionate or parental leave to workers who have recently adopted a child or children, or have taken on the responsibility to care for foster children or other dependent children.	HU.6e	Cefic RC Management	Human Rights	PG	expand 3.3.1 to cover parental leave as legal requirements. Check if HR Policy covers
The company ensures that all employees receive employment contracts prior to starting work for the company, and that contracts are understood by each employee.	HU.7a	ISO 9001:2008	Human Rights	G	expand 7.2.1 to cover employment contracts as legal requirements. Check if HR Policy covers
The company ensures that all employees receive employment contracts prior to starting work for the company, and that contracts are understood by each employee.	HU.7a	ISO 14001:2004	Human Rights	G	expand 4.3.2 to cover employment contracts as legal requirements. Check if HR Policy covers
The company ensures that all employees receive employment contracts prior to starting work for the company, and that contracts are understood by each employee.	HU.7a	OSHAS 18001:2007	Human Rights	G	expand 4.3.2 to cover employment contracts leave as legal requirements. Check if HR Policy covers
The company ensures that all employees receive employment contracts prior to starting work for the company, and that contracts are understood by each employee.	HU.7a	SA8000:2008	Human Rights	C	covered 8.5
The company ensures that all employees receive employment contracts prior to starting work for the company, and that contracts are understood by each employee.	HU.7a	ISO 26000:2010	Human Rights	C	covered 6.4.3.2

The company ensures that all employees receive employment contracts prior to starting work for the company, and that contracts are understood by each employee.	HU.7a	Cefic RC Management	Human Rights	G	expand 3.3.1 to employment contracts as legal requirements. Check if HR Policy covers
Contracts detail each employee's rights and obligations of employment, including clear job description, bonus and salary systems, and reasonable notice periods.	HU.7b	ISO 9001:2008	Human Rights	G	expand 7.2.1 to cover employment contracts as legal requirements. Check if HR Policy covers
Contracts detail each employee's rights and obligations of employment, including clear job description, bonus and salary systems, and reasonable notice periods.	HU.7b	ISO 14001:2004	Human Rights	G	expand 4.3.2 to cover employment contracts as legal requirements. Check if HR Policy covers
Contracts detail each employee's rights and obligations of employment, including clear job description, bonus and salary systems, and reasonable notice periods.	HU.7b	OSHAS 18001:2007	Human Rights	G	expand 4.3.2 to cover employment contracts leave as legal requirements. Check if HR Policy covers
Contracts detail each employee's rights and obligations of employment, including clear job description, bonus and salary systems, and reasonable notice periods.	HU.7b	SA8000:2008	Human Rights	C	covered 8 + 2.2 +2.3
Contracts detail each employee's rights and obligations of employment, including clear job description, bonus and salary systems, and reasonable notice periods.	HU.7b	ISO 26000:2010	Human Rights	C	covered 6.4.3.2
Contracts detail each employee's rights and obligations of employment, including clear job description, bonus and salary systems, and reasonable notice periods.	HU.7b	Cefic RC Management	Human Rights	G	expand 3.3.1 to employment contracts as legal requirements. Check if HR Policy covers
Reference to company handbooks or other relevant documents on employment terms are integrated into the contract.	HU.7c	ISO 9001:2008	Human Rights	G	expand 7.2.1 to cover employment contracts as legal requirements. Check if HR Policy covers
Reference to company handbooks or other relevant documents on employment terms are integrated into the contract.	HU.7c	ISO 14001:2004	Human Rights	G	expand 4.3.2 to cover employment contracts as legal requirements. Check if HR Policy covers
Reference to company handbooks or other relevant documents on employment terms are integrated into the contract.	HU.7c	OSHAS 18001:2007	Human Rights	G	expand 4.3.2 to cover employment contracts leave as legal requirements. Check if HR Policy covers
Reference to company handbooks or other relevant documents on employment terms are integrated into the contract.	HU.7c	SA8000:2008	Human Rights	G	expand 8 to cover employment contract
Reference to company handbooks or other relevant documents on employment terms are integrated into the contract.	HU.7c	ISO 26000:2010	Human Rights	G	expand 6.4.3.2 to cover employment contract
Reference to company handbooks or other relevant documents on employment terms are integrated into the contract.	HU.7c	Cefic RC Management	Human Rights	G	expand 3.3.1 to employment contracts as legal requirements. Check if HR Policy covers
The company ensures that contractors provide workers operating within company premises with an official employment status in line with company standards.	HU.7d	ISO 9001:2008	Human Rights	G	expand 3.3.1 to employment contracts as legal requirements. Check if HR Policy covers
The company ensures that contractors provide workers operating within company premises with an official employment status in line with company standards.	HU.7d	ISO 14001:2004	Human Rights	G	expand 7.2.1 to cover employment contracts as legal requirements. Check if HR Policy covers
The company ensures that contractors provide workers operating within company premises with an official employment status in line with company standards.	HU.7d	OSHAS 18001:2007	Human Rights	G	expand 4.3.2 to cover employment contracts as legal requirements. Check if HR Policy covers
The company ensures that contractors provide workers operating within company premises with an official employment status in line with company standards.	HU.7d	SA8000:2008	Human Rights	G	expand 4.3.2 to cover employment contracts leave as legal requirements. Check if HR Policy covers
The company ensures that contractors provide workers operating within company premises with an official employment status in line with company standards.	HU.7d	ISO 26000:2010	Human Rights	C	covered 9.7
The company ensures that contractors provide workers operating within company premises with an official employment status in line with company standards.	HU.7d	Cefic RC Management	Human Rights	C	covered 6.4.3.2
The company has a commitment to prevent workplace harassment.	HU.8a	ISO 9001:2008	Human Rights	G	expand 5.5. to employment contracts as legal requirements. Check if HR Policy covers
The company has a commitment to prevent workplace harassment.	HU.8a	ISO 14001:2004	Human Rights	G	expand 4.4.1 to cover harassment in the work place. Check if HR Policy covers
The company has a commitment to prevent workplace harassment.	HU.8a	OSHAS 18001:2007	Human Rights	G	expand 4.4.1 to cover harassment in the work place. Check if HR Policy covers
The company has a commitment to prevent workplace harassment.	HU.8a	SA8000:2008	Human Rights	C	covered 4.3
The company has a commitment to prevent workplace harassment.	HU.8a	ISO 26000:2010	Human Rights	C	covered 6.3.10.3
The company has a commitment to prevent workplace harassment.	HU.8a	Cefic RC Management	Human Rights	G	expand 3.5 to cover harassment in the work place. Check if HR Policy covers
The company actively informs workers of their obligations to refrain from violent, threatening or abusive conduct.	HU.8b	ISO 9001:2008	Human Rights	G	expand 5.5. to employment contracts as legal requirements. Check if HR Policy covers
The company actively informs workers of their obligations to refrain from violent, threatening or abusive conduct.	HU.8b	ISO 14001:2004	Human Rights	G	expand 4.4.1 to cover harassment in the work place. Check if HR Policy covers
The company actively informs workers of their obligations to refrain from violent, threatening or abusive conduct.	HU.8b	OSHAS 18001:2007	Human Rights	G	expand 4.4.1 to cover harassment in the work place. Check if HR Policy covers
The company actively informs workers of their obligations to refrain from violent, threatening or abusive conduct.	HU.8b	SA8000:2008	Human Rights	C	covered 4.3
The company actively informs workers of their obligations to refrain from violent, threatening or abusive conduct.	HU.8b	ISO 26000:2010	Human Rights	C	covered 6.3.10.3
The company actively informs workers of their obligations to refrain from violent, threatening or abusive conduct.	HU.8b	Cefic RC Management	Human Rights	G	expand 3.5 to cover harassment in the work place. Check if HR Policy covers
Managers receive training on how to identify and deal with instances of harassment in the workplace.	HU.8c	ISO 9001:2008	Human Rights	CbC	expand 6.2.2 to cover harassment. Check f HR Policy covers
Managers receive training on how to identify and deal with instances of harassment in the workplace.	HU.8c	ISO 14001:2004	Human Rights	CbC	expand 4.4.2 to cover harassment. Check f HR Policy covers
Managers receive training on how to identify and deal with instances of harassment in the workplace.	HU.8c	OSHAS 18001:2007	Human Rights	CbC	expand 4.4.2 to cover harassment. Check f HR Policy covers
Managers receive training on how to identify and deal with instances of harassment in the workplace.	HU.8c	SA8000:2008	Human Rights	CbC	expand 9.5 to cover harassment. Check f HR Policy covers
Managers receive training on how to identify and deal with instances of harassment in the workplace.	HU.8c	ISO 26000:2010	Human Rights	C	covered 6.4.7
Managers receive training on how to identify and deal with instances of harassment in the workplace.	HU.8c	Cefic RC Management	Human Rights	CbC	expand 3.5.4 to cover harassment. Check f HR Policy covers
The company investigates all complaints of workplace harassment and takes appropriate preventative and disciplinary action including reporting of criminal actions to the appropriate authorities.	HU.8d	ISO 9001:2008	Human Rights	CbC	expand 7.2.3 + 8.5.2 to cover harassment. Check f HR Policy covers
The company investigates all complaints of workplace harassment and takes appropriate preventative and disciplinary action including reporting of criminal actions to the appropriate authorities.	HU.8d	ISO 14001:2004	Human Rights	CbC	expand 4.3.1 + 4.4.3 + 4.5.3to cover harassment. Check f HR Policy covers
The company investigates all complaints of workplace harassment and takes appropriate preventative and disciplinary action including reporting of criminal actions to the appropriate authorities.	HU.8d	OSHAS 18001:2007	Human Rights	CbC	expand 4.3.1 + 4.4.3 + 4.5.3 to cover harassment. Check f HR Policy covers
The company investigates all complaints of workplace harassment and takes appropriate preventative and disciplinary action including reporting of criminal actions to the appropriate authorities.	HU.8d	SA8000:2008	Human Rights	CbC	expand 9.11 + 9.14to cover harassment. Check f HR Policy covers

The company investigates all complaints of workplace harassment and takes appropriate preventative and disciplinary action including reporting of criminal actions to the appropriate authorities.	HU.8d	ISO 26000:2010	Human Rights	C	covered 7.6.3
The company investigates all complaints of workplace harassment and takes appropriate preventative and disciplinary action including reporting of criminal actions to the appropriate authorities.	HU.8d	Cefic RC Management	Human Rights	CbC	expand 3.3.5 + 3.6 to cover harassment. Check f HR Policy covers
The company has a procedure stating which kinds of workplace monitoring are allowed; what kind of personal worker information is retained; where it is stored; who has access; and why the information is necessary.	HU.9a	ISO 9001:2008	Human Rights	PG	expand 8.5.3 & 4.2.4 to include OHS, security monitoring and data privacy. Check for data privacy laws
The company has a procedure stating which kinds of workplace monitoring are allowed; what kind of personal worker information is retained; where it is stored; who has access; and why the information is necessary.	HU.9a	ISO 14001:2004	Human Rights	PG	expand 8.5.3 & 4.2.4 to include OHS, security monitoring and data privacy. Check for data privacy laws
The company has a procedure stating which kinds of workplace monitoring are allowed; what kind of personal worker information is retained; where it is stored; who has access; and why the information is necessary.	HU.9a	OSHAS 18001:2007	Human Rights	CbC	expand 4.5.1 & 4.5.4 to include OHS, security monitoring and data privacy. Check for data privacy laws
The company has a procedure stating which kinds of workplace monitoring are allowed; what kind of personal worker information is retained; where it is stored; who has access; and why the information is necessary.	HU.9a	SA8000:2008	Human Rights	CbC	expand 9.5d to include OHS, security monitoring and data privacy
The company has a procedure stating which kinds of workplace monitoring are allowed; what kind of personal worker information is retained; where it is stored; who has access; and why the information is necessary.	HU.9a	ISO 26000:2010	Human Rights	C	covered 7.7.1 & 7.7.4
The company has a procedure stating which kinds of workplace monitoring are allowed; what kind of personal worker information is retained; where it is stored; who has access; and why the information is necessary.	HU.9a	Cefic RC Management	Human Rights	CbC	expand 3.7.1 to include OHS, security monitoring and data privacy. Check for data privacy laws
Workers are made aware of all workplace monitoring, including cameras and Internet or e-mail monitoring, and the specific purpose of the monitoring.	HU.9b	ISO 9001:2008	Human Rights	G	expand 4.2.4 to cover data privacy. Check for data privacy laws
Workers are made aware of all workplace monitoring, including cameras and Internet or e-mail monitoring, and the specific purpose of the monitoring.	HU.9b	ISO 14001:2004	Human Rights	G	expand 4.5.4 to cover data privacy. Check for data privacy laws
Workers are made aware of all workplace monitoring, including cameras and Internet or e-mail monitoring, and the specific purpose of the monitoring.	HU.9b	OSHAS 18001:2007	Human Rights	G	expand 4.5.4 to cover data privacy. Check for data privacy laws
Workers are made aware of all workplace monitoring, including cameras and Internet or e-mail monitoring, and the specific purpose of the monitoring.	HU.9b	SA8000:2008	Human Rights	PG	expand 9.5d to include data privacy. Check for data privacy laws
Workers are made aware of all workplace monitoring, including cameras and Internet or e-mail monitoring, and the specific purpose of the monitoring.	HU.9b	ISO 26000:2010	Human Rights	PG	expand 7.7.1 & 7.7.4 to cover data privacy. Check for data privacy laws
Workers are made aware of all workplace monitoring, including cameras and Internet or e-mail monitoring, and the specific purpose of the monitoring.	HU.9b	Cefic RC Management	Human Rights	CbC	expand 3.7.5 to cover data privacy. Check for data privacy laws
The company obtains the worker's prior written consent before gaining information from an individual with whom the worker has a privileged relationship, including a former employer, doctor or lawyer.	HU.9c	ISO 9001:2008	Human Rights	G	expand 4.2.4 to cover data privacy. Check for data privacy laws
The company obtains the worker's prior written consent before gaining information from an individual with whom the worker has a privileged relationship, including a former employer, doctor or lawyer.	HU.9c	ISO 14001:2004	Human Rights	G	expand 4.5.4 to cover data privacy. Check for data privacy laws
The company obtains the worker's prior written consent before gaining information from an individual with whom the worker has a privileged relationship, including a former employer, doctor or lawyer.	HU.9c	OSHAS 18001:2007	Human Rights	G	expand 4.5.4 to cover data privacy. Check for data privacy laws
The company obtains the worker's prior written consent before gaining information from an individual with whom the worker has a privileged relationship, including a former employer, doctor or lawyer.	HU.9c	SA8000:2008	Human Rights	PG	expand 9.5d to include data privacy. Check for data privacy laws
The company obtains the worker's prior written consent before gaining information from an individual with whom the worker has a privileged relationship, including a former employer, doctor or lawyer.	HU.9c	ISO 26000:2010	Human Rights	PG	expand 7.7.1 & 7.7.4 to cover data privacy. Check for data privacy laws
The company obtains the worker's prior written consent before gaining information from an individual with whom the worker has a privileged relationship, including a former employer, doctor or lawyer.	HU.9c	Cefic RC Management	Human Rights	CbC	expand 3.7.5 to cover data privacy. Check for data privacy laws
Workers have access to all personal data collected about them, including data concerning disciplinary decisions and data obtained through monitoring, but excluding confidential management specific information related to performance evaluations, salary negotiations, promotions, rotation and similar employment decisions.	HU.9d	ISO 9001:2008	Human Rights	G	expand 4.2.4 to cover data privacy. Check for data privacy laws. Check for coverage through HR policies
Workers have access to all personal data collected about them, including data concerning disciplinary decisions and data obtained through monitoring, but excluding confidential management specific information related to performance evaluations, salary negotiations, promotions, rotation and similar employment decisions.	HU.9d	ISO 14001:2004	Human Rights	G	expand 4.5.4 to cover data privacy. Check for data privacy laws Check for coverage through HR policies
Workers have access to all personal data collected about them, including data concerning disciplinary decisions and data obtained through monitoring, but excluding confidential management specific information related to performance evaluations, salary negotiations, promotions, rotation and similar employment decisions.	HU.9d	OSHAS 18001:2007	Human Rights	G	expand 4.5.4 to cover data privacy. Check for data privacy laws. Check for coverage through HR policies
Workers have access to all personal data collected about them, including data concerning disciplinary decisions and data obtained through monitoring, but excluding confidential management specific information related to performance evaluations, salary negotiations, promotions, rotation and similar employment decisions.	HU.9d	SA8000:2008	Human Rights	PG	expand 9.5d to include data privacy. Check for data privacy laws
Workers have access to all personal data collected about them, including data concerning disciplinary decisions and data obtained through monitoring, but excluding confidential management specific information related to performance evaluations, salary negotiations, promotions, rotation and similar employment decisions.	HU.9d	ISO 26000:2010	Human Rights	PG	expand 7.7.1 & 7.7.4 to cover data privacy. Check for data privacy laws Check for coverage through HR policies
Workers have access to all personal data collected about them, including data concerning disciplinary decisions and data obtained through monitoring, but excluding confidential management specific information related to performance evaluations, salary negotiations, promotions, rotation and similar employment decisions.	HU.9d	Cefic RC Management	Human Rights	PG	expand 3.7.5 to cover data privacy. Check for data privacy laws Check for coverage through HR policies

The company ensures contractors are made aware of all workplace monitoring, including cameras and Internet or e-mail monitoring, and the specific purpose of the monitoring.	HU.9ext	ISO 9001:2008	Human Rights	G	expand 4.2.4 to cover data privacy. Also add to 7.4.2. Check for data privacy laws
The company ensures contractors are made aware of all workplace monitoring, including cameras and Internet or e-mail monitoring, and the specific purpose of the monitoring.	HU.9ext	ISO 14001:2004	Human Rights	G	expand 4.5.4 to cover data privacy. Also add to 4..6 contractors. Check for data privacy laws
The company ensures contractors are made aware of all workplace monitoring, including cameras and Internet or e-mail monitoring, and the specific purpose of the monitoring.	HU.9ext	OSHAS 18001:2007	Human Rights	G	expand 4.5.4 to cover data privacy. Also add to 4.4.6 contractors. Check for data privacy laws
The company ensures contractors are made aware of all workplace monitoring, including cameras and Internet or e-mail monitoring, and the specific purpose of the monitoring.	HU.9ext	SA8000:2008	Human Rights	PG	expand 9.5d to include data privacy. Check for data privacy laws
The company ensures contractors are made aware of all workplace monitoring, including cameras and Internet or e-mail monitoring, and the specific purpose of the monitoring.	HU.9ext	ISO 26000:2010	Human Rights	PG	expand 7.7.1 & 7.7.4 to cover data privacy. Check for data privacy laws
The company ensures contractors are made aware of all workplace monitoring, including cameras and Internet or e-mail monitoring, and the specific purpose of the monitoring.	HU.9ext	Cefic RC Management	Human Rights	CbC	expand 3.7.5 to cover data privacy. Add to 3.6.3 as well. Check for data privacy laws
Prior to buying, renting, acquiring or otherwise accessing land or property, whether directly or through a third party, the company identifies all existing owners and users of the land or property, including information land users and customary owners.	HU.10a	ISO 9001:2008	Human Rights	G	add a complicity section to management system. Use guidance from 6.3.5 from ISO26000
Prior to buying, renting, acquiring or otherwise accessing land or property, whether directly or through a third party, the company identifies all existing owners and users of the land or property, including information land users and customary owners.	HU.10a	ISO 14001:2004	Human Rights	G	add a complicity section to management system. Use guidance from 6.3.5 from ISO26000
Prior to buying, renting, acquiring or otherwise accessing land or property, whether directly or through a third party, the company identifies all existing owners and users of the land or property, including information land users and customary owners.	HU.10a	OSHAS 18001:2007	Human Rights	G	add a complicity section to management system. Use guidance from 6.3.5 from ISO26000
Prior to buying, renting, acquiring or otherwise accessing land or property, whether directly or through a third party, the company identifies all existing owners and users of the land or property, including information land users and customary owners.	HU.10a	SA8000:2008	Human Rights	G	add a complicity section to management system. Use guidance from 6.3.5 from ISO26000
Prior to buying, renting, acquiring or otherwise accessing land or property, whether directly or through a third party, the company identifies all existing owners and users of the land or property, including information land users and customary owners.	HU.10a	ISO 26000:2010	Human Rights	C	covered 6.3.5
Prior to buying, renting, acquiring or otherwise accessing land or property, whether directly or through a third party, the company identifies all existing owners and users of the land or property, including information land users and customary owners.	HU.10a	Cefic RC Management	Human Rights	G	add a complicity section to management system. Use guidance from 6.3.5 from ISO26000
The company investigates the past usage and ownership of the land or property to ensure that past users and owners have not been wrongfully removed, and that any expropriations by the authorities have been conducted in accordance with international law.	HU.10b	ISO 9001:2008	Human Rights	G	add a complicity section to management system. Use guidance from 6.3.5 from ISO26000
The company investigates the past usage and ownership of the land or property to ensure that past users and owners have not been wrongfully removed, and that any expropriations by the authorities have been conducted in accordance with international law.	HU.10b	ISO 14001:2004	Human Rights	G	add a complicity section to management system. Use guidance from 6.3.5 from ISO26000
The company investigates the past usage and ownership of the land or property to ensure that past users and owners have not been wrongfully removed, and that any expropriations by the authorities have been conducted in accordance with international law.	HU.10b	OSHAS 18001:2007	Human Rights	G	add a complicity section to management system. Use guidance from 6.3.5 from ISO26000
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The company investigates the past usage and ownership of the land or property to ensure that past users and owners have not been wrongfully removed, and that any expropriations by the authorities have been conducted in accordance with international law.	HU.10b	ISO 26000:2010	Human Rights	C	covered 6.3.5
The company investigates the past usage and ownership of the land or property to ensure that past users and owners have not been wrongfully removed, and that any expropriations by the authorities have been conducted in accordance with international law.	HU.10b	Cefic RC Management	Human Rights	G	add a complicity section to management system. Use guidance from 6.3.5 from ISO26000
The company consults with affected users and owners of the land or property (including women, tenants, settlers, minorities and other vulnerable groups including indigenous peoples) and seeks their free, prior and informed consent before continuing to acquire or access the land or property.	HU.10c	ISO 9001:2008	Human Rights	G	add a complicity section to management system. Use guidance from 6.3.5 from ISO26000
The company consults with affected users and owners of the land or property (including women, tenants, settlers, minorities and other vulnerable groups including indigenous peoples) and seeks their free, prior and informed consent before continuing to acquire or access the land or property.	HU.10c	ISO 14001:2004	Human Rights	G	add a complicity section to management system. Use guidance from 6.3.5 from ISO26000
The company consults with affected users and owners of the land or property (including women, tenants, settlers, minorities and other vulnerable groups including indigenous peoples) and seeks their free, prior and informed consent before continuing to acquire or access the land or property.	HU.10c	OSHAS 18001:2007	Human Rights	G	add a complicity section to management system. Use guidance from 6.3.5 from ISO26000
The company consults with affected users and owners of the land or property (including women, tenants, settlers, minorities and other vulnerable groups including indigenous peoples) and seeks their free, prior and informed consent before continuing to acquire or access the land or property.	HU.10c	SA8000:2008	Human Rights	G	add a complicity section to management system. Use guidance from 6.3.5 from ISO26000
The company consults with affected users and owners of the land or property (including women, tenants, settlers, minorities and other vulnerable groups including indigenous peoples) and seeks their free, prior and informed consent before continuing to acquire or access the land or property.	HU.10c	ISO 26000:2010	Human Rights	C	covered 6.3.5
The company consults with affected users and owners of the land or property (including women, tenants, settlers, minorities and other vulnerable groups including indigenous peoples) and seeks their free, prior and informed consent before continuing to acquire or access the land or property.	HU.10c	Cefic RC Management	Human Rights	G	add a complicity section to management system. Use guidance from 6.3.5 from ISO26000

The company ensures that its lease or purchase of residential property and sourcing of food commodities does not considerably make housing and food scarce or too expensive for the local people.	HU.10d	ISO 9001:2008	Human Rights	G	add a complicity section to management system. Use guidance from 6.3.5 from ISO26000
The company ensures that its lease or purchase of residential property and sourcing of food commodities does not considerably make housing and food scarce or too expensive for the local people.	HU.10d	ISO 14001:2004	Human Rights	G	add a complicity section to management system. Use guidance from 6.3.5 from ISO26000
The company ensures that its lease or purchase of residential property and sourcing of food commodities does not considerably make housing and food scarce or too expensive for the local people.	HU.10d	OSHAS 18001:2007	Human Rights	G	add a complicity section to management system. Use guidance from 6.3.5 from ISO26000
The company ensures that its lease or purchase of residential property and sourcing of food commodities does not considerably make housing and food scarce or too expensive for the local people.	HU.10d	SA8000:2008	Human Rights	G	add a complicity section to management system. Use guidance from 6.3.5 from ISO26000
The company ensures that its lease or purchase of residential property and sourcing of food commodities does not considerably make housing and food scarce or too expensive for the local people.	HU.10d	ISO 26000:2010	Human Rights	C	covered 6.3.5
The company ensures that its lease or purchase of residential property and sourcing of food commodities does not considerably make housing and food scarce or too expensive for the local people.	HU.10d	Cefic RC Management	Human Rights	G	add a complicity section to management system. Use guidance from 6.3.5 from ISO26000
The company ensures that affected owners and users of the land or property are adequately compensated to help them restore their standards of living or livelihoods to the same or higher than before, and that the compensation standards are transparent and applied consistently to all communities and persons affected.	HU.10e	ISO 9001:2008	Human Rights	G	add a complicity section to management system. Use guidance from 6.3.5 from ISO26000
The company ensures that affected owners and users of the land or property are adequately compensated to help them restore their standards of living or livelihoods to the same or higher than before, and that the compensation standards are transparent and applied consistently to all communities and persons affected.	HU.10e	ISO 14001:2004	Human Rights	G	add a complicity section to management system. Use guidance from 6.3.5 from ISO26000
The company ensures that affected owners and users of the land or property are adequately compensated to help them restore their standards of living or livelihoods to the same or higher than before, and that the compensation standards are transparent and applied consistently to all communities and persons affected.	HU.10e	OSHAS 18001:2007	Human Rights	G	add a complicity section to management system. Use guidance from 6.3.5 from ISO26000
The company ensures that affected owners and users of the land or property are adequately compensated to help them restore their standards of living or livelihoods to the same or higher than before, and that the compensation standards are transparent and applied consistently to all communities and persons affected.	HU.10e	SA8000:2008	Human Rights	G	add a complicity section to management system. Use guidance from 6.3.5 from ISO26000
The company ensures that affected owners and users of the land or property are adequately compensated to help them restore their standards of living or livelihoods to the same or higher than before, and that the compensation standards are transparent and applied consistently to all communities and persons affected.	HU.10e	ISO 26000:2010	Human Rights	C	covered 6.3.5
The company ensures that affected owners and users of the land or property are adequately compensated to help them restore their standards of living or livelihoods to the same or higher than before, and that the compensation standards are transparent and applied consistently to all communities and persons affected.	HU.10e	Cefic RC Management	Human Rights	G	add a complicity section to management system. Use guidance from 6.3.5 from ISO26000
The company regularly conducts security risk assessments, and ensures that company security arrangements, including the deployment of private guards or public security personnel, are proportionate to the security risk.	HU.11a	ISO 9001:2008	Human Rights	G	add a complicity section to management system. Use guidance from 6.3.5 from ISO26000
The company regularly conducts security risk assessments, and ensures that company security arrangements, including the deployment of private guards or public security personnel, are proportionate to the security risk.	HU.11a	ISO 14001:2004	Human Rights	G	add a complicity section to management system. Use guidance from 6.3.5 from ISO26000
The company regularly conducts security risk assessments, and ensures that company security arrangements, including the deployment of private guards or public security personnel, are proportionate to the security risk.	HU.11a	OSHAS 18001:2007	Human Rights	G	add a complicity section to management system. Use guidance from 6.3.5 from ISO26000
The company regularly conducts security risk assessments, and ensures that company security arrangements, including the deployment of private guards or public security personnel, are proportionate to the security risk.	HU.11a	SA8000:2008	Human Rights	G	add a complicity section to management system. Use guidance from 6.3.5 from ISO26000
The company regularly conducts security risk assessments, and ensures that company security arrangements, including the deployment of private guards or public security personnel, are proportionate to the security risk.	HU.11a	ISO 26000:2010	Human Rights	C	covered 6.3.5
The company regularly conducts security risk assessments, and ensures that company security arrangements, including the deployment of private guards or public security personnel, are proportionate to the security risk.	HU.11a	Cefic RC Management	Human Rights	C	considering the Security Code is implemented
Company security risk assessments include the risk of human rights abuses by private and public security personnel.	HU.11b	ISO 9001:2008	Human Rights	G	add a complicity section to management system. Use guidance from 6.3.5 from ISO26000
Company security risk assessments include the risk of human rights abuses by private and public security personnel.	HU.11b	ISO 14001:2004	Human Rights	G	add a complicity section to management system. Use guidance from 6.3.5 from ISO26000
Company security risk assessments include the risk of human rights abuses by private and public security personnel.	HU.11b	OSHAS 18001:2007	Human Rights	G	add a complicity section to management system. Use guidance from 6.3.5 from ISO26000
Company security risk assessments include the risk of human rights abuses by private and public security personnel.	HU.11b	SA8000:2008	Human Rights	G	add a complicity section to management system. Use guidance from 6.3.5 from ISO26000
Company security risk assessments include the risk of human rights abuses by private and public security personnel.	HU.11b	ISO 26000:2010	Human Rights	C	covered 6.3.5
Company security risk assessments include the risk of human rights abuses by private and public security personnel.	HU.11b	Cefic RC Management	Human Rights	CbC	add human rights aspects to security code
The company selects private security firms based on information about professional ability, level of staff training, quality of equipment, past involvement in human rights abuses, links with political factions or organisations and other relevant criteria.	HU.11c	ISO 9001:2008	Human Rights	CbC	add security services to 7.5
The company selects private security firms based on information about professional ability, level of staff training, quality of equipment, past involvement in human rights abuses, links with political factions or organisations and other relevant criteria.	HU.11c	ISO 14001:2004	Human Rights	G	add security section to management system. See RC security code
The company selects private security firms based on information about professional ability, level of staff training, quality of equipment, past involvement in human rights abuses, links with political factions or organisations and other relevant criteria.	HU.11c	OSHAS 18001:2007	Human Rights	PG	Add security services to contractor in 4.4.6

The company selects private security firms based on information about professional ability, level of staff training, quality of equipment, past involvement in human rights abuses, links with political factions or organisations and other relevant criteria.	HU.11c	SA8000:2008	Human Rights	CbC	Add past involvement in human rights abuses to 9.8
The company selects private security firms based on information about professional ability, level of staff training, quality of equipment, past involvement in human rights abuses, links with political factions or organisations and other relevant criteria.	HU.11c	ISO 26000:2010	Human Rights	C	covered 7.3.4 & 4.4
The company selects private security firms based on information about professional ability, level of staff training, quality of equipment, past involvement in human rights abuses, links with political factions or organisations and other relevant criteria.	HU.11c	Cefic RC Management	Human Rights	CbC	Add past involvement in human rights abuses to 3.6.3 or security code
Contracts with private security firms include requirements related to international human rights standards for law enforcement and use of force; require the investigation and discipline of any unlawful or abusive conduct by security guards; and allow for termination of the contract in case of such conduct.	HU.11d	ISO 9001:2008	Human Rights	CbC	add security services to 7.5
Contracts with private security firms include requirements related to international human rights standards for law enforcement and use of force; require the investigation and discipline of any unlawful or abusive conduct by security guards; and allow for termination of the contract in case of such conduct.	HU.11d	ISO 14001:2004	Human Rights	G	add security section to management system. See RC security code
Contracts with private security firms include requirements related to international human rights standards for law enforcement and use of force; require the investigation and discipline of any unlawful or abusive conduct by security guards; and allow for termination of the contract in case of such conduct.	HU.11d	OSHAS 18001:2007	Human Rights	PG	Add security services to contractor in 4.4.6
Contracts with private security firms include requirements related to international human rights standards for law enforcement and use of force; require the investigation and discipline of any unlawful or abusive conduct by security guards; and allow for termination of the contract in case of such conduct.	HU.11d	SA8000:2008	Human Rights	CbC	Add security to 9.7
Contracts with private security firms include requirements related to international human rights standards for law enforcement and use of force; require the investigation and discipline of any unlawful or abusive conduct by security guards; and allow for termination of the contract in case of such conduct.	HU.11d	ISO 26000:2010	Human Rights	C	covered 7.3.4 & 4.4
Contracts with private security firms include requirements related to international human rights standards for law enforcement and use of force; require the investigation and discipline of any unlawful or abusive conduct by security guards; and allow for termination of the contract in case of such conduct.	HU.11d	Cefic RC Management	Human Rights	CbC	Add past involvement in human rights abuses to 3.6.3 or security code
There is a manual defining the duties of security personnel, and all security personnel receive training on rules of conduct based on international human rights standards for law enforcement and the use of force.	HU.11e	ISO 9001:2008	Human Rights	CbC	add security services to 4.2 and 6.2
There is a manual defining the duties of security personnel, and all security personnel receive training on rules of conduct based on international human rights standards for law enforcement and the use of force.	HU.11e	ISO 14001:2004	Human Rights	G	add security section to management system. See RC security code. Address 4.4.4 and 4.4.2 for this item
There is a manual defining the duties of security personnel, and all security personnel receive training on rules of conduct based on international human rights standards for law enforcement and the use of force.	HU.11e	OSHAS 18001:2007	Human Rights	PG	add security services to 4.4.4 and 4.4.2
There is a manual defining the duties of security personnel, and all security personnel receive training on rules of conduct based on international human rights standards for law enforcement and the use of force.	HU.11e	SA8000:2008	Human Rights	CbC	add security to 9.5 & 9.8
There is a manual defining the duties of security personnel, and all security personnel receive training on rules of conduct based on international human rights standards for law enforcement and the use of force.	HU.11e	ISO 26000:2010	Human Rights	C	covered 6.3.5.2. and 6.4.7
There is a manual defining the duties of security personnel, and all security personnel receive training on rules of conduct based on international human rights standards for law enforcement and the use of force.	HU.11e	Cefic RC Management	Human Rights	CbC	considering the Security Code is implemented and therefore is covered in 3.5.4 & 3.5.5
Where public security personnel are assigned to company facilities, the company seeks to ensure transparency concerning its interactions with public security agencies, and the company communicates to the relevant public security agencies its desire that security functions be conducted in accordance with international human rights standards for law enforcement and the use of force.	HU.11f	ISO 9001:2008	Human Rights	CbC	expand 7.2.2 & 7.4.3 to include security
Where public security personnel are assigned to company facilities, the company seeks to ensure transparency concerning its interactions with public security agencies, and the company communicates to the relevant public security agencies its desire that security functions be conducted in accordance with international human rights standards for law enforcement and the use of force.	HU.11f	ISO 14001:2004	Human Rights	G	expand 4.3.2 & 4.4.6 to cover security
Where public security personnel are assigned to company facilities, the company seeks to ensure transparency concerning its interactions with public security agencies, and the company communicates to the relevant public security agencies its desire that security functions be conducted in accordance with international human rights standards for law enforcement and the use of force.	HU.11f	OSHAS 18001:2007	Human Rights	PG	expand 4.3.2 & 4.4.6 to cover security
Where public security personnel are assigned to company facilities, the company seeks to ensure transparency concerning its interactions with public security agencies, and the company communicates to the relevant public security agencies its desire that security functions be conducted in accordance with international human rights standards for law enforcement and the use of force.	HU.11f	SA8000:2008	Human Rights	CbC	expand 9.7 to cover security
Where public security personnel are assigned to company facilities, the company seeks to ensure transparency concerning its interactions with public security agencies, and the company communicates to the relevant public security agencies its desire that security functions be conducted in accordance with international human rights standards for law enforcement and the use of force.	HU.11f	ISO 26000:2010	Human Rights	C	covered 6.6

Where public security personnel are assigned to company facilities, the company seeks to ensure transparency concerning its interactions with public security agencies, and the company communicates to the relevant public security agencies its desire that security functions be conducted in accordance with international human rights standards for law enforcement and the use of force.	HU.11f	Cefic RC Management	Human Rights	CbC	considering the Security Code is implemented and therefore is covered in 3.6.3 & 3.3.1
The company has a procedure for recording security-related incidents, including a mechanism for handling complaints from staff or local communities related to the conduct of security personnel, and forwards credible allegations of human rights abuses to the relevant authorities.	HU.11g	ISO 9001:2008	Human Rights	CbC	expand 8.5.2 to include security
The company has a procedure for recording security-related incidents, including a mechanism for handling complaints from staff or local communities related to the conduct of security personnel, and forwards credible allegations of human rights abuses to the relevant authorities.	HU.11g	ISO 14001:2004	Human Rights	G	expand 4.5.3 to cover security
The company has a procedure for recording security-related incidents, including a mechanism for handling complaints from staff or local communities related to the conduct of security personnel, and forwards credible allegations of human rights abuses to the relevant authorities.	HU.11g	OSHAS 18001:2007	Human Rights	PG	expand 4.5.3 to cover security
The company has a procedure for recording security-related incidents, including a mechanism for handling complaints from staff or local communities related to the conduct of security personnel, and forwards credible allegations of human rights abuses to the relevant authorities.	HU.11g	SA8000:2008	Human Rights	CbC	expand 9.11 to cover security
The company has a procedure for recording security-related incidents, including a mechanism for handling complaints from staff or local communities related to the conduct of security personnel, and forwards credible allegations of human rights abuses to the relevant authorities.	HU.11g	ISO 26000:2010	Human Rights	C	covered 6.6
The company has a procedure for recording security-related incidents, including a mechanism for handling complaints from staff or local communities related to the conduct of security personnel, and forwards credible allegations of human rights abuses to the relevant authorities.	HU.11g	Cefic RC Management	Human Rights	CbC	considering the Security Code is implemented and therefore is covered in 3.6.3 & 3.3.1
The company has a procedure for monitoring and evaluating its security arrangements, including the proportionality of the security arrangement; impact on local communities; impact on existing local tensions or conflicts; security incidents recorded; and credible allegations of human rights abuses by company security personnel. Representatives from the local community are consulted as part of the monitoring.	HU.11h	ISO 9001:2008	Human Rights	CbC	expand 8.5.2 & 7.3.2 to include security
The company has a procedure for monitoring and evaluating its security arrangements, including the proportionality of the security arrangement; impact on local communities; impact on existing local tensions or conflicts; security incidents recorded; and credible allegations of human rights abuses by company security personnel. Representatives from the local community are consulted as part of the monitoring.	HU.11h	ISO 14001:2004	Human Rights	G	expand 4.5.3 & 4.4.3 to cover security
The company has a procedure for monitoring and evaluating its security arrangements, including the proportionality of the security arrangement; impact on local communities; impact on existing local tensions or conflicts; security incidents recorded; and credible allegations of human rights abuses by company security personnel. Representatives from the local community are consulted as part of the monitoring.	HU.11h	OSHAS 18001:2007	Human Rights	PG	expand 4.5.3 & 4.4.3 to cover security
The company has a procedure for monitoring and evaluating its security arrangements, including the proportionality of the security arrangement; impact on local communities; impact on existing local tensions or conflicts; security incidents recorded; and credible allegations of human rights abuses by company security personnel. Representatives from the local community are consulted as part of the monitoring.	HU.11h	SA8000:2008	Human Rights	CbC	expand 9.5d & 9.13 to cover security
The company has a procedure for monitoring and evaluating its security arrangements, including the proportionality of the security arrangement; impact on local communities; impact on existing local tensions or conflicts; security incidents recorded; and credible allegations of human rights abuses by company security personnel. Representatives from the local community are consulted as part of the monitoring.	HU.11h	ISO 26000:2010	Human Rights	C	covered 6.3.5 & 7.5
The company has a procedure for monitoring and evaluating its security arrangements, including the proportionality of the security arrangement; impact on local communities; impact on existing local tensions or conflicts; security incidents recorded; and credible allegations of human rights abuses by company security personnel. Representatives from the local community are consulted as part of the monitoring.	HU.11h	Cefic RC Management	Human Rights	CbC	considering the Security Code is implemented and therefore is covered in 3.7 & 3.5.6.2
The company has a commitment to engage openly with communities in and around its area of operations, prior to, during and after commencing activities that may negatively impact their access to resources (e.g. water, food, land) or livelihoods (e.g. fishing or hunting grounds).	HU.12a	ISO 9001:2008	Human Rights	G	add a section to address habitat disturbance to cover human rights perspective
The company has a commitment to engage openly with communities in and around its area of operations, prior to, during and after commencing activities that may negatively impact their access to resources (e.g. water, food, land) or livelihoods (e.g. fishing or hunting grounds).	HU.12a	ISO 14001:2004	Human Rights	CbC	expand in 4.3.1 habitat disturbance to cover human rights perspective
The company has a commitment to engage openly with communities in and around its area of operations, prior to, during and after commencing activities that may negatively impact their access to resources (e.g. water, food, land) or livelihoods (e.g. fishing or hunting grounds).	HU.12a	OSHAS 18001:2007	Human Rights	G	add a section to address habitat disturbance to cover human rights perspective
The company has a commitment to engage openly with communities in and around its area of operations, prior to, during and after commencing activities that may negatively impact their access to resources (e.g. water, food, land) or livelihoods (e.g. fishing or hunting grounds).	HU.12a	SA8000:2008	Human Rights	G	add a section to address habitat disturbance to cover human rights perspective
The company has a commitment to engage openly with communities in and around its area of operations, prior to, during and after commencing activities that may negatively impact their access to resources (e.g. water, food, land) or livelihoods (e.g. fishing or hunting grounds).	HU.12a	ISO 26000:2010	Human Rights	C	covered 6.5.6
The company has a commitment to engage openly with communities in and around its area of operations, prior to, during and after commencing activities that may negatively impact their access to resources (e.g. water, food, land) or livelihoods (e.g. fishing or hunting grounds).	HU.12a	Cefic RC Management	Human Rights	PG	expand 3.3..2 to address habitat disturbance to cover human rights perspective

The company communicates and consults with local communities prior to, during and after commencing activities to prevent, reduce and mitigate impacts.	HU.12b	ISO 9001:2008	Human Rights	PG	Add external communication to cover communication beyond customers and to address habitat disturbance to cover human rights perspective
The company communicates and consults with local communities prior to, during and after commencing activities to prevent, reduce and mitigate impacts.	HU.12b	ISO 14001:2004	Human Rights	CbC	Expand 4.4.3 to address habitat disturbance to cover human rights perspective. EMAS more robust on ext communication
The company communicates and consults with local communities prior to, during and after commencing activities to prevent, reduce and mitigate impacts.	HU.12b	OSHAS 18001:2007	Human Rights	PG	Expand 4.4.3 to address habitat disturbance to cover human rights perspective
The company communicates and consults with local communities prior to, during and after commencing activities to prevent, reduce and mitigate impacts.	HU.12b	SA8000:2008	Human Rights	CbC	Expand 9.14 to address habitat disturbance to cover human rights perspective
The company communicates and consults with local communities prior to, during and after commencing activities to prevent, reduce and mitigate impacts.	HU.12b	ISO 26000:2010	Human Rights	C	section 7.5 covers this item
The company communicates and consults with local communities prior to, during and after commencing activities to prevent, reduce and mitigate impacts.	HU.12b	Cefic RC Management	Human Rights	CbC	expand 3.5.6 to address habitat disturbance to cover human rights perspective
The company takes steps to remedy the legitimate concerns of local communities regarding any negative impacts of the company's operations on the access to resources or livelihoods.	HU.12c	ISO 9001:2008	Human Rights	G	add a section to address habitat disturbance to cover human rights perspective
The company takes steps to remedy the legitimate concerns of local communities regarding any negative impacts of the company's operations on the access to resources or livelihoods.	HU.12c	ISO 14001:2004	Human Rights	CbC	expand in 4.3.1 habitat disturbance to cover human rights perspective
The company takes steps to remedy the legitimate concerns of local communities regarding any negative impacts of the company's operations on the access to resources or livelihoods.	HU.12c	OSHAS 18001:2007	Human Rights	G	add a section to address habitat disturbance to cover human rights perspective
The company takes steps to remedy the legitimate concerns of local communities regarding any negative impacts of the company's operations on the access to resources or livelihoods.	HU.12c	SA8000:2008	Human Rights	G	add a section to address habitat disturbance to cover human rights perspective
The company takes steps to remedy the legitimate concerns of local communities regarding any negative impacts of the company's operations on the access to resources or livelihoods.	HU.12c	ISO 26000:2010	Human Rights	C	covered 6.3.9 & 4.5 & 7.3
The company takes steps to remedy the legitimate concerns of local communities regarding any negative impacts of the company's operations on the access to resources or livelihoods.	HU.12c	Cefic RC Management	Human Rights	PG	expand 3.3..2 to address habitat disturbance to cover human rights perspective
The company is aware of and complies with relevant national laws, international guidelines and industry standards regarding product manufacturing, design and marketing.	HU.13a	ISO 9001:2008	Human Rights	CbC	expand 7.2.1 & 7.3 to cover Product Stewardship aspects - See RC Product stewardship Code. Expand 7.2.3 to cover Product Stewardship marketing aspects
The company is aware of and complies with relevant national laws, international guidelines and industry standards regarding product manufacturing, design and marketing.	HU.13a	ISO 14001:2004	Human Rights	G	Add a Product Stewardship Section. See RC Product Stewardship Code
The company is aware of and complies with relevant national laws, international guidelines and industry standards regarding product manufacturing, design and marketing.	HU.13a	OSHAS 18001:2007	Human Rights	G	Add a Product Stewardship Section. See RC Product Stewardship Code
The company is aware of and complies with relevant national laws, international guidelines and industry standards regarding product manufacturing, design and marketing.	HU.13a	SA8000:2008	Human Rights	G	Add a Product Stewardship Section. See RC Product Stewardship Code
The company is aware of and complies with relevant national laws, international guidelines and industry standards regarding product manufacturing, design and marketing.	HU.13a	ISO 26000:2010	Human Rights	C	Covered in 4.6 & 6.5 & 6.7
The company is aware of and complies with relevant national laws, international guidelines and industry standards regarding product manufacturing, design and marketing.	HU.13a	Cefic RC Management	Human Rights	C	covered considering the Product Stewardship Code is implemented. Covered 3.6.7
The company takes measures to eliminate ingredients, designs, defects or side-effects that could harm or threaten human life and health during manufacturing, usage or disposal of the products.	HU.13b	ISO 9001:2008	Human Rights	CbC	expand 7.3.2 to include Product Stewardship review
The company takes measures to eliminate ingredients, designs, defects or side-effects that could harm or threaten human life and health during manufacturing, usage or disposal of the products.	HU.13b	ISO 14001:2004	Human Rights	C	covered 4.3.1. Use ISO 14006 for advanced coverage
The company takes measures to eliminate ingredients, designs, defects or side-effects that could harm or threaten human life and health during manufacturing, usage or disposal of the products.	HU.13b	OSHAS 18001:2007	Human Rights	PG	Expand 4.3.1 to cover usage and disposal
The company takes measures to eliminate ingredients, designs, defects or side-effects that could harm or threaten human life and health during manufacturing, usage or disposal of the products.	HU.13b	SA8000:2008	Human Rights	PG	expand 3.4 to include Product Stewardship review
The company takes measures to eliminate ingredients, designs, defects or side-effects that could harm or threaten human life and health during manufacturing, usage or disposal of the products.	HU.13b	ISO 26000:2010	Human Rights	C	covered 6.4.6.2 & 6.5.3.2
The company takes measures to eliminate ingredients, designs, defects or side-effects that could harm or threaten human life and health during manufacturing, usage or disposal of the products.	HU.13b	Cefic RC Management	Human Rights	C	covered considering the Product Stewardship Code is implemented. Covered 3.6.7
The company provides written and visual warnings on all packaging or products about known health hazards associated with the product, including instructions for proper use in a language and form understandable to the users.	HU.13c	ISO 9001:2008	Human Rights	CbC	Ensure Classification and Labeling is included in 7.5.1. Classification and labeling laws may cover this point
The company provides written and visual warnings on all packaging or products about known health hazards associated with the product, including instructions for proper use in a language and form understandable to the users.	HU.13c	ISO 14001:2004	Human Rights	CbC	Ensure Classification and Labeling is included in 4.4.6. Classification and labeling laws may cover this point
The company provides written and visual warnings on all packaging or products about known health hazards associated with the product, including instructions for proper use in a language and form understandable to the users.	HU.13c	OSHAS 18001:2007	Human Rights	CbC	Ensure Classification and Labeling is included in 7.5.1. Classification and labeling laws may cover this point
The company provides written and visual warnings on all packaging or products about known health hazards associated with the product, including instructions for proper use in a language and form understandable to the users.	HU.13c	SA8000:2008	Human Rights	CbC	Ensure Classification and Labeling is included in 3. Classification and labeling laws may cover this point
The company provides written and visual warnings on all packaging or products about known health hazards associated with the product, including instructions for proper use in a language and form understandable to the users.	HU.13c	ISO 26000:2010	Human Rights	C	Covered 6.7.2.1 & 6.7.4.2.
The company provides written and visual warnings on all packaging or products about known health hazards associated with the product, including instructions for proper use in a language and form understandable to the users.	HU.13c	Cefic RC Management	Human Rights	C	covered considering the Product Stewardship Code is implemented

If training, protective equipment or other measures are required for safe use of the product, the company takes steps to ensure that end-users are aware of such requirements.	HU.13d	ISO 9001:2008	Human Rights	PG	Expand 7.2.3 to cover end user safe handling. Safety Data Sheet legal requirement may cover this point
If training, protective equipment or other measures are required for safe use of the product, the company takes steps to ensure that end-users are aware of such requirements.	HU.13d	ISO 14001:2004	Human Rights	G	add Product Stewardship Section. See RC Product Stewardship code. Safety Data Sheet legal requirement may cover this point
If training, protective equipment or other measures are required for safe use of the product, the company takes steps to ensure that end-users are aware of such requirements.	HU.13d	OSHAS 18001:2007	Human Rights	G	add Product Stewardship Section. See RC Product Stewardship code. Safety Data Sheet legal requirement may cover this point
If training, protective equipment or other measures are required for safe use of the product, the company takes steps to ensure that end-users are aware of such requirements.	HU.13d	SA8000:2008	Human Rights	G	add Product Stewardship Section. See RC Product Stewardship code. Safety Data Sheet legal requirement may cover this point
If training, protective equipment or other measures are required for safe use of the product, the company takes steps to ensure that end-users are aware of such requirements.	HU.13d	ISO 26000:2010	Human Rights	C	Covered 6.7.
If training, protective equipment or other measures are required for safe use of the product, the company takes steps to ensure that end-users are aware of such requirements.	HU.13d	Cefic RC Management	Human Rights	C	covered considering the Product Stewardship Code is implemented. Covered 3.6.7
The company continuously monitors and protects against adverse human rights effects (including but not limited to effects on health, life, privacy, and security of person) arising from proper as well as improper usage or disposal of its products.	HU.13e	ISO 9001:2008	Human Rights	G	Add a risk assessment section to Product Stewardship
The company continuously monitors and protects against adverse human rights effects (including but not limited to effects on health, life, privacy, and security of person) arising from proper as well as improper usage or disposal of its products.	HU.13e	ISO 14001:2004	Human Rights	PG	expand 4.3.1. & 4.3.2 to cover Product Stewardship
The company continuously monitors and protects against adverse human rights effects (including but not limited to effects on health, life, privacy, and security of person) arising from proper as well as improper usage or disposal of its products.	HU.13e	OSHAS 18001:2007	Human Rights	PG	expand 4.3.1. & 4.3.2 to cover Product Stewardship
The company continuously monitors and protects against adverse human rights effects (including but not limited to effects on health, life, privacy, and security of person) arising from proper as well as improper usage or disposal of its products.	HU.13e	SA8000:2008	Human Rights	PG	expand 3 to include Product Stewardship
The company continuously monitors and protects against adverse human rights effects (including but not limited to effects on health, life, privacy, and security of person) arising from proper as well as improper usage or disposal of its products.	HU.13e	ISO 26000:2010	Human Rights	C	Covered 6.7.
The company continuously monitors and protects against adverse human rights effects (including but not limited to effects on health, life, privacy, and security of person) arising from proper as well as improper usage or disposal of its products.	HU.13e	Cefic RC Management	Human Rights	C	covered considering the Product Stewardship Code is implemented. Covered 3.6.7
The company has a procedure to establish whether its products have dual-use application, including for weapons manufacturing, surveillance or other military usage, and complies with all relevant export control regulations for such products.	HU.13f	ISO 9001:2008	Human Rights	CbC	expand 7.2.1 & 7.3 to cover export control laws- See RC Product stewardship Code.
The company has a procedure to establish whether its products have dual-use application, including for weapons manufacturing, surveillance or other military usage, and complies with all relevant export control regulations for such products.	HU.13f	ISO 14001:2004	Human Rights	G	Add a Product Stewardship Section. See RC Product Stewardship Code. Expand 4.3.2 to cover export control laws
The company has a procedure to establish whether its products have dual-use application, including for weapons manufacturing, surveillance or other military usage, and complies with all relevant export control regulations for such products.	HU.13f	OSHAS 18001:2007	Human Rights	G	Add a Product Stewardship Section. See RC Product Stewardship Code. Expand 4.3.2 to cover export control laws
The company has a procedure to establish whether its products have dual-use application, including for weapons manufacturing, surveillance or other military usage, and complies with all relevant export control regulations for such products.	HU.13f	SA8000:2008	Human Rights	G	Add a Product Stewardship Section. See RC Product Stewardship Code. Expand 9.8b to cover export control laws
The company has a procedure to establish whether its products have dual-use application, including for weapons manufacturing, surveillance or other military usage, and complies with all relevant export control regulations for such products.	HU.13f	ISO 26000:2010	Human Rights	C	Expand 6.7 to cover export control laws
The company has a procedure to establish whether its products have dual-use application, including for weapons manufacturing, surveillance or other military usage, and complies with all relevant export control regulations for such products.	HU.13f	Cefic RC Management	Human Rights	C	covered considering the Product Stewardship Code is implemented. Covered 3.6.7
The company actively seeks information about the general human rights situation in the areas where it operates.	HU.14a.1.	ISO 9001:2008	Human Rights	G	Add human rights section. Check if HR Policy covers
The company actively seeks information about the general human rights situation in the areas where it operates.	HU.14a.1.	ISO 14001:2004	Human Rights	G	Add human rights section. Check if HR Policy covers
The company actively seeks information about the general human rights situation in the areas where it operates.	HU.14a.1.	OSHAS 18001:2007	Human Rights	PG	expand 4.3.2 to cover human rights Check if HR Policy covers
The company actively seeks information about the general human rights situation in the areas where it operates.	HU.14a.1.	SA8000:2008	Human Rights	C	covered throughout
The company actively seeks information about the general human rights situation in the areas where it operates.	HU.14a.1.	ISO 26000:2010	Human Rights	C	covered 6.3
The company actively seeks information about the general human rights situation in the areas where it operates.	HU.14a.1.	Cefic RC Management	Human Rights	PG	expand 3.3.1 to cover human rights Check if HR Policy covers
If operating in a country or region with systematic human rights abuses, the company seeks to become aware of and avoid the risk of contributing to, endorsing or benefiting from such abuses.	HU.14a.2.	ISO 9001:2008	Human Rights	G	Add human rights section. Check if HR Policy covers
If operating in a country or region with systematic human rights abuses, the company seeks to become aware of and avoid the risk of contributing to, endorsing or benefiting from such abuses.	HU.14a.2.	ISO 14001:2004	Human Rights	G	Add human rights section. Check if HR Policy covers
If operating in a country or region with systematic human rights abuses, the company seeks to become aware of and avoid the risk of contributing to, endorsing or benefiting from such abuses.	HU.14a.2.	OSHAS 18001:2007	Human Rights	PG	expand 4.3.2 to cover human rights Check if HR Policy covers
If operating in a country or region with systematic human rights abuses, the company seeks to become aware of and avoid the risk of contributing to, endorsing or benefiting from such abuses.	HU.14a.2.	SA8000:2008	Human Rights	C	covered throughout
If operating in a country or region with systematic human rights abuses, the company seeks to become aware of and avoid the risk of contributing to, endorsing or benefiting from such abuses.	HU.14a.2.	ISO 26000:2010	Human Rights	C	covered 6.3
If operating in a country or region with systematic human rights abuses, the company seeks to become aware of and avoid the risk of contributing to, endorsing or benefiting from such abuses.	HU.14a.2.	Cefic RC Management	Human Rights	PG	expand 3.3.1 to cover human rights Check if HR Policy covers

Where the company risks involvement in systematic human rights abuses owing to government or societal practices, the company seeks to identify solutions through dialogue with other businesses, civil society organisations, experts and other relevant stakeholders, including where possible with the authorities.	HU.14a.3.	ISO 9001:2008	Human Rights	G	Add human rights section. Expand 7.2.3 to cover ext communication and include human rights. Add Check if HR Policy covers
Where the company risks involvement in systematic human rights abuses owing to government or societal practices, the company seeks to identify solutions through dialogue with other businesses, civil society organisations, experts and other relevant stakeholders, including where possible with the authorities.	HU.14a.3.	ISO 14001:2004	Human Rights	G	Add human rights section. Expand 4.4.3 to include human rights. Check if HR Policy covers
Where the company risks involvement in systematic human rights abuses owing to government or societal practices, the company seeks to identify solutions through dialogue with other businesses, civil society organisations, experts and other relevant stakeholders, including where possible with the authorities.	HU.14a.3.	OSHAS 18001:2007	Human Rights	PG	expand 4.4.3. to cover human rights Check if HR Policy covers
Where the company risks involvement in systematic human rights abuses owing to government or societal practices, the company seeks to identify solutions through dialogue with other businesses, civil society organisations, experts and other relevant stakeholders, including where possible with the authorities.	HU.14a.3.	SA8000:2008	Human Rights	C	covered 9.14
Where the company risks involvement in systematic human rights abuses owing to government or societal practices, the company seeks to identify solutions through dialogue with other businesses, civil society organisations, experts and other relevant stakeholders, including where possible with the authorities.	HU.14a.3.	ISO 26000:2010	Human Rights	C	covered 6.3
Where the company risks involvement in systematic human rights abuses owing to government or societal practices, the company seeks to identify solutions through dialogue with other businesses, civil society organisations, experts and other relevant stakeholders, including where possible with the authorities.	HU.14a.3.	Cefic RC Management	Human Rights	PG	expand 3.5.6 to cover human rights .Check if HR Policy covers
The company ensures that it does not endorse any state imposed discriminatory limitations on the right to vote, and does not pass along information concerning religious, racial, political affiliations or other characteristics of employees which could be used by the government as a reason to restrict the right to vote.	HU.14a.4.	ISO 9001:2008	Human Rights	G	Add human rights section. Check if HR Policy covers
The company ensures that it does not endorse any state imposed discriminatory limitations on the right to vote, and does not pass along information concerning religious, racial, political affiliations or other characteristics of employees which could be used by the government as a reason to restrict the right to vote.	HU.14a.4.	ISO 14001:2004	Human Rights	G	Add human rights section. Check if HR Policy covers
The company ensures that it does not endorse any state imposed discriminatory limitations on the right to vote, and does not pass along information concerning religious, racial, political affiliations or other characteristics of employees which could be used by the government as a reason to restrict the right to vote.	HU.14a.4.	OSHAS 18001:2007	Human Rights	PG	expand 4.3.2 to cover human rights Check if HR Policy covers
The company ensures that it does not endorse any state imposed discriminatory limitations on the right to vote, and does not pass along information concerning religious, racial, political affiliations or other characteristics of employees which could be used by the government as a reason to restrict the right to vote.	HU.14a.4.	SA8000:2008	Human Rights	C	covered 9.1
The company ensures that it does not endorse any state imposed discriminatory limitations on the right to vote, and does not pass along information concerning religious, racial, political affiliations or other characteristics of employees which could be used by the government as a reason to restrict the right to vote.	HU.14a.4.	ISO 26000:2010	Human Rights	C	covered 6.2 & 6.3.8
The company ensures that it does not endorse any state imposed discriminatory limitations on the right to vote, and does not pass along information concerning religious, racial, political affiliations or other characteristics of employees which could be used by the government as a reason to restrict the right to vote.	HU.14a.4.	Cefic RC Management	Human Rights	PG	expand 3.3.1 to cover human rights Check if HR Policy covers
The company has a commitment to recognise the rights of its workers to freedom of association and collective bargaining, including the right to freely form and/or join independent trade unions, and this commitment is clearly communicated to all employees.	LA.11a.1.a	ISO 9001:2008	Labor Rights	G	Add labor rights section. Check if HR Policy covers
The company has a commitment to recognise the rights of its workers to freedom of association and collective bargaining, including the right to freely form and/or join independent trade unions, and this commitment is clearly communicated to all employees.	LA.11a.1.a	ISO 14001:2004	Labor Rights	G	Add labor rights section. Check if HR Policy covers
The company has a commitment to recognise the rights of its workers to freedom of association and collective bargaining, including the right to freely form and/or join independent trade unions, and this commitment is clearly communicated to all employees.	LA.11a.1.a	OSHAS 18001:2007	Labor Rights	G	Add labor rights section. Check if HR Policy covers
The company has a commitment to recognise the rights of its workers to freedom of association and collective bargaining, including the right to freely form and/or join independent trade unions, and this commitment is clearly communicated to all employees.	LA.11a.1.a	SA8000:2008	Labor Rights	C	covered in 4
The company has a commitment to recognise the rights of its workers to freedom of association and collective bargaining, including the right to freely form and/or join independent trade unions, and this commitment is clearly communicated to all employees.	LA.11a.1.a	ISO 26000:2010	Labor Rights	C	covered in 6.4.5
The company has a commitment to recognise the rights of its workers to freedom of association and collective bargaining, including the right to freely form and/or join independent trade unions, and this commitment is clearly communicated to all employees.	LA.11a.1.a	Cefic RC Management	Labor Rights	PG	Add labor rights to 3.3.1 Check if HR Policy covers
The company recognises workers' organisations for collective bargaining purposes and has procedures in place to ensure regular collective bargaining with authorised worker representatives concerning all workplace related issues.	LA.11a.1.b	ISO 9001:2008	Labor Rights	G	Add labor rights section. Check if HR Policy covers
The company recognises workers' organisations for collective bargaining purposes and has procedures in place to ensure regular collective bargaining with authorised worker representatives concerning all workplace related issues.	LA.11a.1.b	ISO 14001:2004	Labor Rights	G	Add labor rights section. Check if HR Policy covers
The company recognises workers' organisations for collective bargaining purposes and has procedures in place to ensure regular collective bargaining with authorised worker representatives concerning all workplace related issues.	LA.11a.1.b	OSHAS 18001:2007	Labor Rights	G	Add labor rights section. Check if HR Policy covers

The company recognises workers' organisations for collective bargaining purposes and has procedures in place to ensure regular collective bargaining with authorised worker representatives concerning all workplace related issues.	LA.1la.1.b	SA8000:2008	Labor Rights	C	covered in 4
The company recognises workers' organisations for collective bargaining purposes and has procedures in place to ensure regular collective bargaining with authorised worker representatives concerning all workplace related issues.	LA.1la.1.b	ISO 26000:2010	Labor Rights	C	covered in 6.4.5
The company recognises workers' organisations for collective bargaining purposes and has procedures in place to ensure regular collective bargaining with authorised worker representatives concerning all workplace related issues.	LA.1la.1.b	Cefic RC Management	Labor Rights	PG	Add labor rights to 3.3.1 Check if HR Policy covers
The company allows worker representatives access to collective bargaining agreements, company premises, employees and other relevant documentation needed to fulfil their duties.	LA.1la.1.c	ISO 9001:2008	Labor Rights	G	Add labor rights section. Check if HR Policy covers
The company allows worker representatives access to collective bargaining agreements, company premises, employees and other relevant documentation needed to fulfil their duties.	LA.1la.1.c	ISO 14001:2004	Labor Rights	G	Add labor rights section. Check if HR Policy covers
The company allows worker representatives access to collective bargaining agreements, company premises, employees and other relevant documentation needed to fulfil their duties.	LA.1la.1.c	OSHAS 18001:2007	Labor Rights	G	Add labor rights section. Check if HR Policy covers
The company allows worker representatives access to collective bargaining agreements, company premises, employees and other relevant documentation needed to fulfil their duties.	LA.1la.1.c	SA8000:2008	Labor Rights	C	covered in 4
The company allows worker representatives access to collective bargaining agreements, company premises, employees and other relevant documentation needed to fulfil their duties.	LA.1la.1.c	ISO 26000:2010	Labor Rights	C	covered in 6.4.5
The company allows worker representatives access to collective bargaining agreements, company premises, employees and other relevant documentation needed to fulfil their duties.	LA.1la.1.c	Cefic RC Management	Labor Rights	PG	Add labor rights to 3.3.1 Check if HR Policy covers
The company prohibits discrimination or adverse actions against worker representatives or employees for participating or refraining to participate in lawful trade union activities.	LA.1la.1.d	ISO 9001:2008	Labor Rights	G	Add labor rights section. Check if HR Policy covers
The company prohibits discrimination or adverse actions against worker representatives or employees for participating or refraining to participate in lawful trade union activities.	LA.1la.1.d	ISO 14001:2004	Labor Rights	G	Add labor rights section. Check if HR Policy covers
The company prohibits discrimination or adverse actions against worker representatives or employees for participating or refraining to participate in lawful trade union activities.	LA.1la.1.d	OSHAS 18001:2007	Labor Rights	G	Add labor rights section. Check if HR Policy covers
The company prohibits discrimination or adverse actions against worker representatives or employees for participating or refraining to participate in lawful trade union activities.	LA.1la.1.d	SA8000:2008	Labor Rights	C	covered in 5
The company prohibits discrimination or adverse actions against worker representatives or employees for participating or refraining to participate in lawful trade union activities.	LA.1la.1.d	ISO 26000:2010	Labor Rights	C	covered in 6.4.5
The company prohibits discrimination or adverse actions against worker representatives or employees for participating or refraining to participate in lawful trade union activities.	LA.1la.1.d	Cefic RC Management	Labor Rights	PG	Add labor rights to 3.3.1 Check if HR Policy covers
The company has agreed with workers' representatives about the requirements of a fair hearing to be followed in relation to all disciplinary cases and employee grievances.	LA.1la.1.e	ISO 9001:2008	Labor Rights	G	Add labor rights section. Check if HR Policy covers
The company has agreed with workers' representatives about the requirements of a fair hearing to be followed in relation to all disciplinary cases and employee grievances.	LA.1la.1.e	ISO 14001:2004	Labor Rights	G	Add labor rights section. Check if HR Policy covers
The company has agreed with workers' representatives about the requirements of a fair hearing to be followed in relation to all disciplinary cases and employee grievances.	LA.1la.1.e	OSHAS 18001:2007	Labor Rights	G	Add labor rights section. Check if HR Policy covers
The company has agreed with workers' representatives about the requirements of a fair hearing to be followed in relation to all disciplinary cases and employee grievances.	LA.1la.1.e	SA8000:2008	Labor Rights	C	covered in 4
The company has agreed with workers' representatives about the requirements of a fair hearing to be followed in relation to all disciplinary cases and employee grievances.	LA.1la.1.e	ISO 26000:2010	Labor Rights	C	covered in 6.4.
The company has agreed with workers' representatives about the requirements of a fair hearing to be followed in relation to all disciplinary cases and employee grievances.	LA.1la.1.e	Cefic RC Management	Labor Rights	PG	Add labor rights to 3.3.1 Check if HR Policy covers
The company has a committee, with participation of employee-elected representatives, which is responsible for hearing, processing, and settling disciplinary cases and employee grievances.	LA.1la.1.f	ISO 9001:2008	Labor Rights	G	Add labor rights section. Check if HR Policy covers
The company has a committee, with participation of employee-elected representatives, which is responsible for hearing, processing, and settling disciplinary cases and employee grievances.	LA.1la.1.f	ISO 14001:2004	Labor Rights	G	Add labor rights section. Check if HR Policy covers
The company has a committee, with participation of employee-elected representatives, which is responsible for hearing, processing, and settling disciplinary cases and employee grievances.	LA.1la.1.f	OSHAS 18001:2007	Labor Rights	G	Add labor rights section. Check if HR Policy covers
The company has a committee, with participation of employee-elected representatives, which is responsible for hearing, processing, and settling disciplinary cases and employee grievances.	LA.1la.1.f	SA8000:2008	Labor Rights	C	covered in 4 & 6
The company has a committee, with participation of employee-elected representatives, which is responsible for hearing, processing, and settling disciplinary cases and employee grievances.	LA.1la.1.f	ISO 26000:2010	Labor Rights	C	covered in 6.3.8
The company has a committee, with participation of employee-elected representatives, which is responsible for hearing, processing, and settling disciplinary cases and employee grievances.	LA.1la.1.f	Cefic RC Management	Labor Rights	PG	Add labor rights to 3.3.1 Check if HR Policy covers
The company allows employees to engage in regular employee-only meetings within normal working hours, where employees can discuss concerns regarding working conditions.	LA.2la.2.a	ISO 9001:2008	Labor Rights	G	Add labor rights section. Expand 6.3 and 6.4 to cover working conditions. Check if HR policy covers
The company allows employees to engage in regular employee-only meetings within normal working hours, where employees can discuss concerns regarding working conditions.	LA.2la.2.a	ISO 14001:2004	Labor Rights	G	Add labor rights section. Expand 4.4.3 to cover working conditions. Check if HR policy covers
The company allows employees to engage in regular employee-only meetings within normal working hours, where employees can discuss concerns regarding working conditions.	LA.2la.2.a	OSHAS 18001:2007	Labor Rights	C	covered 4.4.3
The company allows employees to engage in regular employee-only meetings within normal working hours, where employees can discuss concerns regarding working conditions.	LA.2la.2.a	SA8000:2008	Labor Rights	C	covered 9.3

The company allows employees to engage in regular employee-only meetings within normal working hours, where employees can discuss concerns regarding working conditions.	LA.2la.2.a	ISO 26000:2010	Labor Rights	C	covered 6.4.4 & 6.4.5.2
The company allows employees to engage in regular employee-only meetings within normal working hours, where employees can discuss concerns regarding working conditions.	LA.2la.2.a	Cefic RC Management	Labor Rights	C	Covered 3.5
Where allowed by local legislation, and if independent trade unions are not present, the company informs employees of their right to form independent collective representation at the workplace.	LA.2la.2.b	ISO 9001:2008	Labor Rights	G	Add labor rights section. Check if HR policy covers
Where allowed by local legislation, and if independent trade unions are not present, the company informs employees of their right to form independent collective representation at the workplace.	LA.2la.2.b	ISO 14001:2004	Labor Rights	G	Add labor rights section. Check if HR policy covers
Where allowed by local legislation, and if independent trade unions are not present, the company informs employees of their right to form independent collective representation at the workplace.	LA.2la.2.b	OSHAS 18001:2007	Labor Rights	PG	expand 4.4.3.2 to cover labor rights
Where allowed by local legislation, and if independent trade unions are not present, the company informs employees of their right to form independent collective representation at the workplace.	LA.2la.2.b	SA8000:2008	Labor Rights	C	covered 4
Where allowed by local legislation, and if independent trade unions are not present, the company informs employees of their right to form independent collective representation at the workplace.	LA.2la.2.b	ISO 26000:2010	Labor Rights	C	covered 6.4.5
Where allowed by local legislation, and if independent trade unions are not present, the company informs employees of their right to form independent collective representation at the workplace.	LA.2la.2.b	Cefic RC Management	Labor Rights	PG	expand 3.5 to cover worker representative and labor rights. Check if HR policy covers
Where allowed by local legislation, the company informs workers of their right to engage in regular collective bargaining concerning all workplace issues.	LA.2la.2.c	ISO 9001:2008	Labor Rights	G	Add labor rights section. Check if HR policy covers
Where allowed by local legislation, the company informs workers of their right to engage in regular collective bargaining concerning all workplace issues.	LA.2la.2.c	ISO 14001:2004	Labor Rights	G	Add labor rights section. Check if HR policy covers
Where allowed by local legislation, the company informs workers of their right to engage in regular collective bargaining concerning all workplace issues.	LA.2la.2.c	OSHAS 18001:2007	Labor Rights	PG	expand 4.4.3.2 to cover labor rights
Where allowed by local legislation, the company informs workers of their right to engage in regular collective bargaining concerning all workplace issues.	LA.2la.2.c	SA8000:2008	Labor Rights	C	covered 4
Where allowed by local legislation, the company informs workers of their right to engage in regular collective bargaining concerning all workplace issues.	LA.2la.2.c	ISO 26000:2010	Labor Rights	C	covered 6.4.5
Where allowed by local legislation, the company informs workers of their right to engage in regular collective bargaining concerning all workplace issues.	LA.2la.2.c	Cefic RC Management	Labor Rights	PG	expand 3.5 to cover worker representative and labor rights. Check if HR policy covers
Company management meets regularly with worker representatives to discuss work-related problems and any concerns/complaints employees may wish to raise.	LA.2la.2.d	ISO 9001:2008	Labor Rights	PG	Add labor rights section. Expand 5.5.2 to cover labor rights. Check if HR policy covers
Company management meets regularly with worker representatives to discuss work-related problems and any concerns/complaints employees may wish to raise.	LA.2la.2.d	ISO 14001:2004	Labor Rights	PG	Add labor rights section. Expand 4.4.1 to cover labor rights. Check if HR policy covers
Company management meets regularly with worker representatives to discuss work-related problems and any concerns/complaints employees may wish to raise.	LA.2la.2.d	OSHAS 18001:2007	Labor Rights	CbC	expand 4.4.1 to cover labor rights
Company management meets regularly with worker representatives to discuss work-related problems and any concerns/complaints employees may wish to raise.	LA.2la.2.d	SA8000:2008	Labor Rights	C	covered 9.14
Company management meets regularly with worker representatives to discuss work-related problems and any concerns/complaints employees may wish to raise.	LA.2la.2.d	ISO 26000:2010	Labor Rights	C	covered 6.4.5
Company management meets regularly with worker representatives to discuss work-related problems and any concerns/complaints employees may wish to raise.	LA.2la.2.d	Cefic RC Management	Labor Rights	PG	expand 3.5 to cover worker representative and labor rights. Check if HR policy covers
Workers can give notice and leave employment within a reasonable length of time. This is clearly communicated to workers prior to starting employment.	LA.2a	ISO 9001:2008	Labor Rights	G	Add labor rights section. Check if HR policy covers
Workers can give notice and leave employment within a reasonable length of time. This is clearly communicated to workers prior to starting employment.	LA.2a	ISO 14001:2004	Labor Rights	G	Add labor rights section. Check if HR policy covers
Workers can give notice and leave employment within a reasonable length of time. This is clearly communicated to workers prior to starting employment.	LA.2a	OSHAS 18001:2007	Labor Rights	G	Add labor rights section. Check if HR policy covers
Workers can give notice and leave employment within a reasonable length of time. This is clearly communicated to workers prior to starting employment.	LA.2a	SA8000:2008	Labor Rights	C	covered 2.3
Workers can give notice and leave employment within a reasonable length of time. This is clearly communicated to workers prior to starting employment.	LA.2a	ISO 26000:2010	Labor Rights	C	covered 6.3.10
Workers can give notice and leave employment within a reasonable length of time. This is clearly communicated to workers prior to starting employment.	LA.2a	Cefic RC Management	Labor Rights	G	Add labor rights section. Check if HR policy covers
The company (or its recruitment agencies) ensures that it does not withhold wages or bonuses and that it pays them in a timely and regular manner.	LA.2b	ISO 9001:2008	Labor Rights	G	Add labor rights section. Check if HR policy covers
The company (or its recruitment agencies) ensures that it does not withhold wages or bonuses and that it pays them in a timely and regular manner.	LA.2b	ISO 14001:2004	Labor Rights	G	Add labor rights section. Check if HR policy covers
The company (or its recruitment agencies) ensures that it does not withhold wages or bonuses and that it pays them in a timely and regular manner.	LA.2b	OSHAS 18001:2007	Labor Rights	G	Add labor rights section. Check if HR policy covers
The company (or its recruitment agencies) ensures that it does not withhold wages or bonuses and that it pays them in a timely and regular manner.	LA.2b	SA8000:2008	Labor Rights	C	covered 2
The company (or its recruitment agencies) ensures that it does not withhold wages or bonuses and that it pays them in a timely and regular manner.	LA.2b	ISO 26000:2010	Labor Rights	C	covered 6.3.10
The company (or its recruitment agencies) ensures that it does not withhold wages or bonuses and that it pays them in a timely and regular manner.	LA.2b	Cefic RC Management	Labor Rights	G	Add labor rights section. Check if HR policy covers

The company ensures it does not make deductions from wages for disciplinary measures or other deductions not authorised by national law.	LA.2c	ISO 9001:2008	Labor Rights	G	Add labor rights section. Check if HR policy covers
The company ensures it does not make deductions from wages for disciplinary measures or other deductions not authorised by national law.	LA.2c	ISO 14001:2004	Labor Rights	G	Add labor rights section. Check if HR policy covers
The company ensures it does not make deductions from wages for disciplinary measures or other deductions not authorised by national law.	LA.2c	OSHAS 18001:2007	Labor Rights	G	Add labor rights section. Check if HR policy covers
The company ensures it does not make deductions from wages for disciplinary measures or other deductions not authorised by national law.	LA.2c	SA8000:2008	Labor Rights	C	covered 8.2
The company ensures it does not make deductions from wages for disciplinary measures or other deductions not authorised by national law.	LA.2c	ISO 26000:2010	Labor Rights	C	covered 6.4.4
The company ensures it does not make deductions from wages for disciplinary measures or other deductions not authorised by national law.	LA.2c	Cefic RC Management	Labor Rights	G	Add labor rights section. Check if HR policy covers
Within normal working hours workers are able to earn a living wage sufficient to meet the basic needs of themselves and their closest dependents.	LA.2d	ISO 9001:2008	Labor Rights	G	Add labor rights section. Check if HR policy covers
Within normal working hours workers are able to earn a living wage sufficient to meet the basic needs of themselves and their closest dependents.	LA.2d	ISO 14001:2004	Labor Rights	G	Add labor rights section. Check if HR policy covers
Within normal working hours workers are able to earn a living wage sufficient to meet the basic needs of themselves and their closest dependents.	LA.2d	OSHAS 18001:2007	Labor Rights	G	Add labor rights section. Check if HR policy covers
Within normal working hours workers are able to earn a living wage sufficient to meet the basic needs of themselves and their closest dependents.	LA.2d	SA8000:2008	Labor Rights	C	covered 8
Within normal working hours workers are able to earn a living wage sufficient to meet the basic needs of themselves and their closest dependents.	LA.2d	ISO 26000:2010	Labor Rights	C	covered 6.4.4.2
Within normal working hours workers are able to earn a living wage sufficient to meet the basic needs of themselves and their closest dependents.	LA.2d	Cefic RC Management	Labor Rights	G	Add labor rights section. Check if HR policy covers
Overtime work is paid, voluntary and not compelled through threat of pay deductions, termination or other sanctions.	LA.2e	ISO 9001:2008	Labor Rights	G	Add labor rights section. Check if HR policy covers
Overtime work is paid, voluntary and not compelled through threat of pay deductions, termination or other sanctions.	LA.2e	ISO 14001:2004	Labor Rights	G	Add labor rights section. Check if HR policy covers
Overtime work is paid, voluntary and not compelled through threat of pay deductions, termination or other sanctions.	LA.2e	OSHAS 18001:2007	Labor Rights	G	Add labor rights section. Check if HR policy covers
Overtime work is paid, voluntary and not compelled through threat of pay deductions, termination or other sanctions.	LA.2e	SA8000:2008	Labor Rights	C	covered 8
Overtime work is paid, voluntary and not compelled through threat of pay deductions, termination or other sanctions.	LA.2e	ISO 26000:2010	Labor Rights	C	covered 6.4.4.2
Overtime work is paid, voluntary and not compelled through threat of pay deductions, termination or other sanctions.	LA.2e	Cefic RC Management	Labor Rights	G	Add labor rights section. Check if HR policy covers
The company (or its recruitment agencies) ensures that it does not retain identity cards, passports, travel documents or other personal items without which workers cannot leave employment. If letters of release or other documents are needed for the worker to leave employment, such letters are issued without delay.	LA.2f	ISO 9001:2008	Labor Rights	G	Add labor rights section. Check if HR policy covers
The company (or its recruitment agencies) ensures that it does not retain identity cards, passports, travel documents or other personal items without which workers cannot leave employment. If letters of release or other documents are needed for the worker to leave employment, such letters are issued without delay.	LA.2f	ISO 14001:2004	Labor Rights	G	Add labor rights section. Check if HR policy covers
The company (or its recruitment agencies) ensures that it does not retain identity cards, passports, travel documents or other personal items without which workers cannot leave employment. If letters of release or other documents are needed for the worker to leave employment, such letters are issued without delay.	LA.2f	OSHAS 18001:2007	Labor Rights	G	Add labor rights section. Check if HR policy covers
The company (or its recruitment agencies) ensures that it does not retain identity cards, passports, travel documents or other personal items without which workers cannot leave employment. If letters of release or other documents are needed for the worker to leave employment, such letters are issued without delay.	LA.2f	SA8000:2008	Labor Rights	C	covered 2.3
The company (or its recruitment agencies) ensures that it does not retain identity cards, passports, travel documents or other personal items without which workers cannot leave employment. If letters of release or other documents are needed for the worker to leave employment, such letters are issued without delay.	LA.2f	ISO 26000:2010	Labor Rights	C	covered 6.3.10
The company (or its recruitment agencies) ensures that it does not retain identity cards, passports, travel documents or other personal items without which workers cannot leave employment. If letters of release or other documents are needed for the worker to leave employment, such letters are issued without delay.	LA.2f	Cefic RC Management	Labor Rights	G	Add labor rights section. Check if HR policy covers
All workers are allowed to leave company premises during breaks and at the end of their shifts, and workers in company housing may freely enter and exit their accommodation at any time.	LA.2g	ISO 9001:2008	Labor Rights	G	Add labor rights section. Check if HR policy covers
All workers are allowed to leave company premises during breaks and at the end of their shifts, and workers in company housing may freely enter and exit their accommodation at any time.	LA.2g	ISO 14001:2004	Labor Rights	G	Add labor rights section. Check if HR policy covers
All workers are allowed to leave company premises during breaks and at the end of their shifts, and workers in company housing may freely enter and exit their accommodation at any time.	LA.2g	OSHAS 18001:2007	Labor Rights	G	Add labor rights section. Check if HR policy covers
All workers are allowed to leave company premises during breaks and at the end of their shifts, and workers in company housing may freely enter and exit their accommodation at any time.	LA.2g	SA8000:2008	Labor Rights	C	covered 2.3
All workers are allowed to leave company premises during breaks and at the end of their shifts, and workers in company housing may freely enter and exit their accommodation at any time.	LA.2g	ISO 26000:2010	Labor Rights	C	covered 6.3.10
All workers are allowed to leave company premises during breaks and at the end of their shifts, and workers in company housing may freely enter and exit their accommodation at any time.	LA.2g	Cefic RC Management	Labor Rights	G	Add labor rights section. Check if HR policy covers
The company (or its recruitment agencies) ensures that it does not require workers to pay recruitment fees or lodge money deposits.	LA.2h	ISO 9001:2008	Labor Rights	G	Add labor rights section. Check if HR policy covers

The company (or its recruiting agencies) ensures that it does not require workers to pay recruitment fees or lodge money deposits.	LA.2h	ISO 14001:2004	Labor Rights	G	Add labor rights section. Check if HR policy covers
The company (or its recruiting agencies) ensures that it does not require workers to pay recruitment fees or lodge money deposits.	LA.2h	OSHAS 18001:2007	Labor Rights	G	Add labor rights section. Check if HR policy covers
The company (or its recruiting agencies) ensures that it does not require workers to pay recruitment fees or lodge money deposits.	LA.2h	SA8000:2008	Labor Rights	C	covered 2.3
The company (or its recruiting agencies) ensures that it does not require workers to pay recruitment fees or lodge money deposits.	LA.2h	ISO 26000:2010	Labor Rights	C	covered 6.4
The company (or its recruiting agencies) ensures that it does not require workers to pay recruitment fees or lodge money deposits.	LA.2h	Cefic RC Management	Labor Rights	G	Add labor rights section. Check if HR policy covers
Loans or salary advancements to workers are based on fair terms that are clearly explained to the worker, are not granted to cover basic living expenses, are limited in size, and do not require the worker to remain with the company until repayment is completed.	LA.2i	ISO 9001:2008	Labor Rights	G	Add labor rights section. Check if HR policy covers
Loans or salary advancements to workers are based on fair terms that are clearly explained to the worker, are not granted to cover basic living expenses, are limited in size, and do not require the worker to remain with the company until repayment is completed.	LA.2i	ISO 14001:2004	Labor Rights	G	Add labor rights section. Check if HR policy covers
Loans or salary advancements to workers are based on fair terms that are clearly explained to the worker, are not granted to cover basic living expenses, are limited in size, and do not require the worker to remain with the company until repayment is completed.	LA.2i	OSHAS 18001:2007	Labor Rights	G	Add labor rights section. Check if HR policy covers
Loans or salary advancements to workers are based on fair terms that are clearly explained to the worker, are not granted to cover basic living expenses, are limited in size, and do not require the worker to remain with the company until repayment is completed.	LA.2i	SA8000:2008	Labor Rights	PG	expand 2 to cover loans
Loans or salary advancements to workers are based on fair terms that are clearly explained to the worker, are not granted to cover basic living expenses, are limited in size, and do not require the worker to remain with the company until repayment is completed.	LA.2i	ISO 26000:2010	Labor Rights	PG	expand 6.3.10 to cover loans
Loans or salary advancements to workers are based on fair terms that are clearly explained to the worker, are not granted to cover basic living expenses, are limited in size, and do not require the worker to remain with the company until repayment is completed.	LA.2i	Cefic RC Management	Labor Rights	G	Add labor rights section. Check if HR policy covers
If the company uses prison labour it ensures that all prison workers have been convicted by a court of law, and that the work is voluntary and supervised by a public authority.	LA.2j	ISO 9001:2008	Labor Rights	G	Add labor rights section. Check if HR policy covers
If the company uses prison labour it ensures that all prison workers have been convicted by a court of law, and that the work is voluntary and supervised by a public authority.	LA.2j	ISO 14001:2004	Labor Rights	G	Add labor rights section. Check if HR policy covers
If the company uses prison labour it ensures that all prison workers have been convicted by a court of law, and that the work is voluntary and supervised by a public authority.	LA.2j	OSHAS 18001:2007	Labor Rights	G	Add labor rights section. Check if HR policy covers
If the company uses prison labour it ensures that all prison workers have been convicted by a court of law, and that the work is voluntary and supervised by a public authority.	LA.2j	SA8000:2008	Labor Rights	PG	expand 2 to cover prison labor
If the company uses prison labour it ensures that all prison workers have been convicted by a court of law, and that the work is voluntary and supervised by a public authority.	LA.2j	ISO 26000:2010	Labor Rights	C	covered 6.3.10
If the company uses prison labour it ensures that all prison workers have been convicted by a court of law, and that the work is voluntary and supervised by a public authority.	LA.2j	Cefic RC Management	Labor Rights	G	Add labor rights section. Check if HR policy covers
The company ensures that it does not use labour from agencies or firms involved in human trafficking or other forms of bonded labour.	LA.2k	ISO 9001:2008	Labor Rights	G	Add labor rights section. Check if HR policy covers
The company ensures that it does not use labour from agencies or firms involved in human trafficking or other forms of bonded labour.	LA.2k	ISO 14001:2004	Labor Rights	G	Add labor rights section. Check if HR policy covers
The company ensures that it does not use labour from agencies or firms involved in human trafficking or other forms of bonded labour.	LA.2k	OSHAS 18001:2007	Labor Rights	G	Add labor rights section. Check if HR policy covers
The company ensures that it does not use labour from agencies or firms involved in human trafficking or other forms of bonded labour.	LA.2k	SA8000:2008	Labor Rights	C	covered 2
The company ensures that it does not use labour from agencies or firms involved in human trafficking or other forms of bonded labour.	LA.2k	ISO 26000:2010	Labor Rights	C	covered 6.3.10
The company ensures that it does not use labour from agencies or firms involved in human trafficking or other forms of bonded labour.	LA.2k	Cefic RC Management	Labor Rights	G	Add labor rights section. Check if HR policy covers
The company does not employ workers under 15 years of age for full-time work, 13 years of age for light work and 18 years of age for hazardous work (please see the question description for exceptions).	LA.4a	ISO 9001:2008	Labor Rights	G	Add labor rights section. Expand 6.2 o cover child labor. Check if HR policy covers
The company does not employ workers under 15 years of age for full-time work, 13 years of age for light work and 18 years of age for hazardous work (please see the question description for exceptions).	LA.4a	ISO 14001:2004	Labor Rights	G	Add labor rights section. Check if HR policy covers
The company does not employ workers under 15 years of age for full-time work, 13 years of age for light work and 18 years of age for hazardous work (please see the question description for exceptions).	LA.4a	OSHAS 18001:2007	Labor Rights	CbC	Add labor rights section. Expand 4.3.1 to cover minimum age. Check if HR policy covers
The company does not employ workers under 15 years of age for full-time work, 13 years of age for light work and 18 years of age for hazardous work (please see the question description for exceptions).	LA.4a	SA8000:2008	Labor Rights	C	covered 1.1
The company does not employ workers under 15 years of age for full-time work, 13 years of age for light work and 18 years of age for hazardous work (please see the question description for exceptions).	LA.4a	ISO 26000:2010	Labor Rights	C	covered 5.2 & 6.3.10.3
The company does not employ workers under 15 years of age for full-time work, 13 years of age for light work and 18 years of age for hazardous work (please see the question description for exceptions).	LA.4a	Cefic RC Management	Labor Rights	CbC	Add labor rights section. Expand 3.3.2 to cover child labor. Check if HR policy covers
If the company employs minors below the age of 18, the company has a list of job functions that can safely be performed by minors.	LA.4b	ISO 9001:2008	Labor Rights	G	Add labor rights section. Expand 6.2 o cover child labor. Check if HR policy covers
If the company employs minors below the age of 18, the company has a list of job functions that can safely be performed by minors.	LA.4b	ISO 14001:2004	Labor Rights	G	Add labor rights section. Check if HR policy covers
If the company employs minors below the age of 18, the company has a list of job functions that can safely be performed by minors.	LA.4b	OSHAS 18001:2007	Labor Rights	CbC	Add labor rights section. Expand 4.3.1 to cover minimum age. Check if HR policy covers
If the company employs minors below the age of 18, the company has a list of job functions that can safely be performed by minors.	LA.4b	SA8000:2008	Labor Rights	C	covered 1.4
If the company employs minors below the age of 18, the company has a list of job functions that can safely be performed by minors.	LA.4b	ISO 26000:2010	Labor Rights	C	covered 6.4.6 & 6.3.10.3
If the company employs minors below the age of 18, the company has a list of job functions that can safely be performed by minors.	LA.4b	Cefic RC Management	Labor Rights	CbC	Add labor rights section. Expand 3.5 to cover child labor. Check if HR policy covers
The company is aware of local age-levels for completion of compulsory education and does not employ workers under that age for work that may interfere with such education.	LA.4c	ISO 9001:2008	Labor Rights	G	Add labor rights section. Check if HR policy covers

The company is aware of local age-levels for completion of compulsory education and does not employ workers under that age for work that may interfere with such education.	LA.4c	ISO 14001:2004	Labor Rights	G	Add labor rights section. Check if HR policy covers
The company is aware of local age-levels for completion of compulsory education and does not employ workers under that age for work that may interfere with such education.	LA.4c	OSHAS 18001:2007	Labor Rights	CbC	Add labor rights section. Expand 4.3.1 to cover minimum age. Check if HR policy covers
The company is aware of local age-levels for completion of compulsory education and does not employ workers under that age for work that may interfere with such education.	LA.4c	SA8000:2008	Labor Rights	C	covered 1.3
The company is aware of local age-levels for completion of compulsory education and does not employ workers under that age for work that may interfere with such education.	LA.4c	ISO 26000:2010	Labor Rights	C	covered 6.3.10
The company is aware of local age-levels for completion of compulsory education and does not employ workers under that age for work that may interfere with such education.	LA.4c	Cefic RC Management	Labor Rights	CbC	Add labor rights section. Expand 3.6.4.3 to cover child labor. Check if HR policy covers
The company has a reliable procedure to check the age of young job candidates by birth certificate, other official forms of identification, or by alternative means such as physical appearance or knowledge of historic events.	LA.4d	ISO 9001:2008	Labor Rights	G	Add labor rights section. Expand 6.2 o cover child labor. Check if HR policy covers
The company has a reliable procedure to check the age of young job candidates by birth certificate, other official forms of identification, or by alternative means such as physical appearance or knowledge of historic events.	LA.4d	ISO 14001:2004	Labor Rights	G	Add labor rights section. Check if HR policy covers
The company has a reliable procedure to check the age of young job candidates by birth certificate, other official forms of identification, or by alternative means such as physical appearance or knowledge of historic events.	LA.4d	OSHAS 18001:2007	Labor Rights	CbC	Add labor rights section. Expand 4.3.1 to cover minimum age. Check if HR policy covers
The company has a reliable procedure to check the age of young job candidates by birth certificate, other official forms of identification, or by alternative means such as physical appearance or knowledge of historic events.	LA.4d	SA8000:2008	Labor Rights	C	covered 1.2
The company has a reliable procedure to check the age of young job candidates by birth certificate, other official forms of identification, or by alternative means such as physical appearance or knowledge of historic events.	LA.4d	ISO 26000:2010	Labor Rights	C	covered 6.3.10
The company has a reliable procedure to check the age of young job candidates by birth certificate, other official forms of identification, or by alternative means such as physical appearance or knowledge of historic events.	LA.4d	Cefic RC Management	Labor Rights	CbC	Add labor rights section. Expand 3.6.4.3 to cover child labor. Check if HR policy covers
Company apprenticeship programmes do not constitute the main portion of the workforce, are limited in duration, are performed in conjunction with a school programme (or supervised by Labour Ministers or Labour Organisations), and do not interfere with the child's compulsory education.	LA.4e	ISO 9001:2008	Labor Rights	G	Add labor rights section. Expand 6.2 o cover child labor. Check if HR policy covers
Company apprenticeship programmes do not constitute the main portion of the workforce, are limited in duration, are performed in conjunction with a school programme (or supervised by Labour Ministers or Labour Organisations), and do not interfere with the child's compulsory education.	LA.4e	ISO 14001:2004	Labor Rights	G	Add labor rights section. Check if HR policy covers
Company apprenticeship programmes do not constitute the main portion of the workforce, are limited in duration, are performed in conjunction with a school programme (or supervised by Labour Ministers or Labour Organisations), and do not interfere with the child's compulsory education.	LA.4e	OSHAS 18001:2007	Labor Rights	CbC	Add labor rights section. Expand 4.3.1 to cover minimum age. Check if HR policy covers
Company apprenticeship programmes do not constitute the main portion of the workforce, are limited in duration, are performed in conjunction with a school programme (or supervised by Labour Ministers or Labour Organisations), and do not interfere with the child's compulsory education.	LA.4e	SA8000:2008	Labor Rights	C	covered 8.5
Company apprenticeship programmes do not constitute the main portion of the workforce, are limited in duration, are performed in conjunction with a school programme (or supervised by Labour Ministers or Labour Organisations), and do not interfere with the child's compulsory education.	LA.4e	ISO 26000:2010	Labor Rights	C	covered 6.3.10
Company apprenticeship programmes do not constitute the main portion of the workforce, are limited in duration, are performed in conjunction with a school programme (or supervised by Labour Ministers or Labour Organisations), and do not interfere with the child's compulsory education.	LA.4e	Cefic RC Management	Labor Rights	CbC	Add labor rights section. Expand 3.6.4.3 to cover child labor. Check if HR policy covers
If the company becomes aware that it is employing young workers below minimum age, it ensures that they are enrolled in education programme, and that their dependents are compensated for the resulting loss of income.	LA.4f	ISO 9001:2008	Labor Rights	G	Add labor rights section. Expand 6.2 o cover child labor. Check if HR policy covers
If the company becomes aware that it is employing young workers below minimum age, it ensures that they are enrolled in education programme, and that their dependents are compensated for the resulting loss of income.	LA.4f	ISO 14001:2004	Labor Rights	G	Add labor rights section. Check if HR policy covers
If the company becomes aware that it is employing young workers below minimum age, it ensures that they are enrolled in education programme, and that their dependents are compensated for the resulting loss of income.	LA.4f	OSHAS 18001:2007	Labor Rights	CbC	Add labor rights section. Expand 4.3.1 to cover minimum age. Check if HR policy covers
If the company becomes aware that it is employing young workers below minimum age, it ensures that they are enrolled in education programme, and that their dependents are compensated for the resulting loss of income.	LA.4f	SA8000:2008	Labor Rights	C	covered 1.3
If the company becomes aware that it is employing young workers below minimum age, it ensures that they are enrolled in education programme, and that their dependents are compensated for the resulting loss of income.	LA.4f	ISO 26000:2010	Labor Rights	C	covered 6.3.10
If the company becomes aware that it is employing young workers below minimum age, it ensures that they are enrolled in education programme, and that their dependents are compensated for the resulting loss of income.	LA.4f	Cefic RC Management	Labor Rights	CbC	Add labor rights section. Expand 3.6.4.3 to cover child labor. Check if HR policy covers
The company identifies different types of discrimination, including those rooted in formal structures and cultural traditions.	LA.5a	ISO 9001:2008	Labor Rights	G	Add labor rights section. Expand 6.2 o cover discrimination. Check if HR policy covers
The company identifies different types of discrimination, including those rooted in formal structures and cultural traditions.	LA.5a	ISO 14001:2004	Labor Rights	G	Add labor rights section. Check if HR policy covers

The company identifies different types of discrimination, including those rooted in formal structures and cultural traditions.	LA.5a	OSHAS 18001:2007	Labor Rights	PG	Add labor rights section. Expand 4.3.1 to cover discrimination. Check if HR policy covers
The company identifies different types of discrimination, including those rooted in formal structures and cultural traditions.	LA.5a	SA8000:2008	Labor Rights	C	covered 5
The company identifies different types of discrimination, including those rooted in formal structures and cultural traditions.	LA.5a	ISO 26000:2010	Labor Rights	C	covered 6.3.7
The company identifies different types of discrimination, including those rooted in formal structures and cultural traditions.	LA.5a	Cefic RC Management	Labor Rights	CbC	Add labor rights section. Expand 3.6.4.3 to cover discrimination. Check if HR policy covers
It is company policy to ensure that decisions concerning hiring, wages, promotion, training, discipline, retirement and termination are based only on unbiased criteria, and are not linked to any of the discriminatory characteristics listed in the description for this question.	LA.5b	ISO 9001:2008	Labor Rights	G	Add labor rights section. Expand 6.2 o cover discrimination. Check if HR policy covers
It is company policy to ensure that decisions concerning hiring, wages, promotion, training, discipline, retirement and termination are based only on unbiased criteria, and are not linked to any of the discriminatory characteristics listed in the description for this question.	LA.5b	ISO 14001:2004	Labor Rights	G	Add labor rights section. Check if HR policy covers
It is company policy to ensure that decisions concerning hiring, wages, promotion, training, discipline, retirement and termination are based only on unbiased criteria, and are not linked to any of the discriminatory characteristics listed in the description for this question.	LA.5b	OSHAS 18001:2007	Labor Rights	PG	Add labor rights section. Expand 4.3.1 to cover discrimination. Check if HR policy covers
It is company policy to ensure that decisions concerning hiring, wages, promotion, training, discipline, retirement and termination are based only on unbiased criteria, and are not linked to any of the discriminatory characteristics listed in the description for this question.	LA.5b	SA8000:2008	Labor Rights	C	covered 5
It is company policy to ensure that decisions concerning hiring, wages, promotion, training, discipline, retirement and termination are based only on unbiased criteria, and are not linked to any of the discriminatory characteristics listed in the description for this question.	LA.5b	ISO 26000:2010	Labor Rights	C	covered 6.3.7
It is company policy to ensure that decisions concerning hiring, wages, promotion, training, discipline, retirement and termination are based only on unbiased criteria, and are not linked to any of the discriminatory characteristics listed in the description for this question.	LA.5b	Cefic RC Management	Labor Rights	CbC	Add labor rights section. Expand 3.6.4.3 to cover discrimination. Check if HR policy covers
Each job category in the company has a written description stating the salary level and the qualifications required for that job category.	LA.5c	ISO 9001:2008	Labor Rights	CbC	Add labor rights section. Expand 5.5.1 to cover salary cover discrimination. Check if HR policy covers
Each job category in the company has a written description stating the salary level and the qualifications required for that job category.	LA.5c	ISO 14001:2004	Labor Rights	CbC	Add labor rights section. Expand 4.4.1 to cover to cover salary. Check if HR policy covers
Each job category in the company has a written description stating the salary level and the qualifications required for that job category.	LA.5c	OSHAS 18001:2007	Labor Rights	CbC	Add labor rights section. Expand 4.4.1 to cover to cover salary. Check if HR policy covers
Each job category in the company has a written description stating the salary level and the qualifications required for that job category.	LA.5c	SA8000:2008	Labor Rights	C	covered 9.5 & 8
Each job category in the company has a written description stating the salary level and the qualifications required for that job category.	LA.5c	ISO 26000:2010	Labor Rights	C	covered 6.4
Each job category in the company has a written description stating the salary level and the qualifications required for that job category.	LA.5c	Cefic RC Management	Labor Rights	CbC	Add labor rights section. Expand 3.5 to cover salary. Check if HR policy covers
The company ensures that employment advertisements do not reference discriminatory criteria, such as race, gender or age (unless listed as part of a legal equal opportunities promotion).	LA.5d	ISO 9001:2008	Labor Rights	G	Add labor rights section. Expand 6.2 o cover discrimination. Check if HR policy covers
The company ensures that employment advertisements do not reference discriminatory criteria, such as race, gender or age (unless listed as part of a legal equal opportunities promotion).	LA.5d	ISO 14001:2004	Labor Rights	G	Add labor rights section. Check if HR policy covers
The company ensures that employment advertisements do not reference discriminatory criteria, such as race, gender or age (unless listed as part of a legal equal opportunities promotion).	LA.5d	OSHAS 18001:2007	Labor Rights	PG	Add labor rights section. Expand 4.3.1 to cover discrimination. Check if HR policy covers
The company ensures that employment advertisements do not reference discriminatory criteria, such as race, gender or age (unless listed as part of a legal equal opportunities promotion).	LA.5d	SA8000:2008	Labor Rights	C	covered 5
The company ensures that employment advertisements do not reference discriminatory criteria, such as race, gender or age (unless listed as part of a legal equal opportunities promotion).	LA.5d	ISO 26000:2010	Labor Rights	C	covered 6.3.7
The company ensures that employment advertisements do not reference discriminatory criteria, such as race, gender or age (unless listed as part of a legal equal opportunities promotion).	LA.5d	Cefic RC Management	Labor Rights	CbC	Add labor rights section. Expand 3.6.4.3 to cover discrimination. Check if HR policy covers
The company ensures that job applicants are not asked to give information about their marital status, pregnancy, intent to have children, number of dependents, or similar information that may lead to discriminatory hiring decisions.	LA.5e	ISO 9001:2008	Labor Rights	G	Add labor rights section. Expand 6.2 o cover discrimination. Check if HR policy covers
The company ensures that job applicants are not asked to give information about their marital status, pregnancy, intent to have children, number of dependents, or similar information that may lead to discriminatory hiring decisions.	LA.5e	ISO 14001:2004	Labor Rights	G	Add labor rights section. Check if HR policy covers
The company ensures that job applicants are not asked to give information about their marital status, pregnancy, intent to have children, number of dependents, or similar information that may lead to discriminatory hiring decisions.	LA.5e	OSHAS 18001:2007	Labor Rights	PG	Add labor rights section. Expand 4.3.1 to cover discrimination. Check if HR policy covers
The company ensures that job applicants are not asked to give information about their marital status, pregnancy, intent to have children, number of dependents, or similar information that may lead to discriminatory hiring decisions.	LA.5e	SA8000:2008	Labor Rights	C	covered 5
The company ensures that job applicants are not asked to give information about their marital status, pregnancy, intent to have children, number of dependents, or similar information that may lead to discriminatory hiring decisions.	LA.5e	ISO 26000:2010	Labor Rights	C	covered 6.3.7
The company ensures that job applicants are not asked to give information about their marital status, pregnancy, intent to have children, number of dependents, or similar information that may lead to discriminatory hiring decisions.	LA.5e	Cefic RC Management	Labor Rights	CbC	Add labor rights section. Expand 3.6.4.3 to cover discrimination. Check if HR policy covers
All hiring managers receive training regarding the company's non-discrimination policies.	LA.5f	ISO 9001:2008	Labor Rights	PG	Add labor rights section. Expand 6.2 o cover discrimination. Check if HR policy covers
All hiring managers receive training regarding the company's non-discrimination policies.	LA.5f	ISO 14001:2004	Labor Rights	PG	Add labor rights section. Expand 4.4.2 to cover discrimination. Check if HR policy covers
All hiring managers receive training regarding the company's non-discrimination policies.	LA.5f	OSHAS 18001:2007	Labor Rights	PG	Add labor rights section. Expand 4.4.2 to cover discrimination. Check if HR policy covers
All hiring managers receive training regarding the company's non-discrimination policies.	LA.5f	SA8000:2008	Labor Rights	C	covered 9.5 & 9.2
All hiring managers receive training regarding the company's non-discrimination policies.	LA.5f	ISO 26000:2010	Labor Rights	C	covered 7.4
All hiring managers receive training regarding the company's non-discrimination policies.	LA.5f	Cefic RC Management	Labor Rights	CbC	Add labor rights section. Expand 3.5.4 to cover discrimination. Check if HR policy covers

The company has established a procedure, accessible and known to all workers, where workers can safely report incidents of workplace discrimination.	LA.5g	ISO 9001:2008	Labor Rights	PG	expand 8.5.2 to include discrimination
The company has established a procedure, accessible and known to all workers, where workers can safely report incidents of workplace discrimination.	LA.5g	ISO 14001:2004	Labor Rights	PG	expand 4.5.3 to cover discrimination
The company has established a procedure, accessible and known to all workers, where workers can safely report incidents of workplace discrimination.	LA.5g	OSHAS 18001:2007	Labor Rights	PG	expand 4.5.3 to cover discrimination
The company has established a procedure, accessible and known to all workers, where workers can safely report incidents of workplace discrimination.	LA.5g	SA8000:2008	Labor Rights	C	expand 9.11 to cover discrimination
The company has established a procedure, accessible and known to all workers, where workers can safely report incidents of workplace discrimination.	LA.5g	ISO 26000:2010	Labor Rights	C	covered 6.6
The company has established a procedure, accessible and known to all workers, where workers can safely report incidents of workplace discrimination.	LA.5g	Cefic RC Management	Labor Rights	CbC	expand 3.6 to cover discrimination
The company takes reasonable steps to enable qualified persons with disabilities or health conditions to gain employment opportunities with the company, for example by providing wheel chair access, flexible working hours, longer breaks etc.	LA.5h	ISO 9001:2008	Labor Rights	G	Add labor rights section to cover equal employee disabilities. Check if HR policy covers
The company takes reasonable steps to enable qualified persons with disabilities or health conditions to gain employment opportunities with the company, for example by providing wheel chair access, flexible working hours, longer breaks etc.	LA.5h	ISO 14001:2004	Labor Rights	G	Add labor rights section to cover equal employee disabilities. Check if HR policy covers
The company takes reasonable steps to enable qualified persons with disabilities or health conditions to gain employment opportunities with the company, for example by providing wheel chair access, flexible working hours, longer breaks etc.	LA.5h	OSHAS 18001:2007	Labor Rights	G	Add labor rights section to cover equal employee disabilities. Check if HR policy covers
The company takes reasonable steps to enable qualified persons with disabilities or health conditions to gain employment opportunities with the company, for example by providing wheel chair access, flexible working hours, longer breaks etc.	LA.5h	SA8000:2008	Labor Rights	C	covered 5
The company takes reasonable steps to enable qualified persons with disabilities or health conditions to gain employment opportunities with the company, for example by providing wheel chair access, flexible working hours, longer breaks etc.	LA.5h	ISO 26000:2010	Labor Rights	C	covered 6.3.7
The company takes reasonable steps to enable qualified persons with disabilities or health conditions to gain employment opportunities with the company, for example by providing wheel chair access, flexible working hours, longer breaks etc.	LA.5h	Cefic RC Management	Labor Rights	CbC	expand 3.6 to cover disability
The company provides information to stakeholders about uncertainties and potential risks to workers, consumers, the public and the environment of the company's products and processes.	EN.1a	ISO 9001:2008	Environmental	PG	expand 7.2.3 beyond customer and include Product Stewardship, environmental and safety
The company provides information to stakeholders about uncertainties and potential risks to workers, consumers, the public and the environment of the company's products and processes.	EN.1a	ISO 14001:2004	Environmental	CbC	expand 4.4.3 to cover Product Stewardship and safety
The company provides information to stakeholders about uncertainties and potential risks to workers, consumers, the public and the environment of the company's products and processes.	EN.1a	OSHAS 18001:2007	Environmental	CbC	expand 4.4.3 to cover Product Stewardship and environment
The company provides information to stakeholders about uncertainties and potential risks to workers, consumers, the public and the environment of the company's products and processes.	EN.1a	SA8000:2008	Environmental	CbC	expand 9.14 to cover Product Stewardship and environmental
The company provides information to stakeholders about uncertainties and potential risks to workers, consumers, the public and the environment of the company's products and processes.	EN.1a	ISO 26000:2010	Environmental	C	covered 7.5
The company provides information to stakeholders about uncertainties and potential risks to workers, consumers, the public and the environment of the company's products and processes.	EN.1a	Cefic RC Management	Environmental	C	covered 3.5 & 3.6.7 considering Product Stewardship Code
The company identifies any soil and water contamination at its site or sites, assesses the environmental impacts and remedies any significant contamination.	EN.1b	ISO 9001:2008	Environmental	G	add environmental section
The company identifies any soil and water contamination at its site or sites, assesses the environmental impacts and remedies any significant contamination.	EN.1b	ISO 14001:2004	Environmental	C	covered 4.3.1
The company identifies any soil and water contamination at its site or sites, assesses the environmental impacts and remedies any significant contamination.	EN.1b	OSHAS 18001:2007	Environmental	G	add environmental section
The company identifies any soil and water contamination at its site or sites, assesses the environmental impacts and remedies any significant contamination.	EN.1b	SA8000:2008	Environmental	G	add environmental section
The company identifies any soil and water contamination at its site or sites, assesses the environmental impacts and remedies any significant contamination.	EN.1b	ISO 26000:2010	Environmental	C	covered 6.5.2.1 & 6.5.3.2
The company identifies any soil and water contamination at its site or sites, assesses the environmental impacts and remedies any significant contamination.	EN.1b	Cefic RC Management	Environmental	C	covered 3.3.3
The company tries to avoid environmental damage by regular maintenance of production processes and environmental protection systems (air pollution control, waste water treatment systems etc.).	EN.1c	ISO 9001:2008	Environmental	CbC	expand 8.2.3 & 7.1 to cover environmental aspects
The company tries to avoid environmental damage by regular maintenance of production processes and environmental protection systems (air pollution control, waste water treatment systems etc.).	EN.1c	ISO 14001:2004	Environmental	C	covered 4.4.6 & 4.5.1
The company tries to avoid environmental damage by regular maintenance of production processes and environmental protection systems (air pollution control, waste water treatment systems etc.).	EN.1c	OSHAS 18001:2007	Environmental	G	add environmental section
The company tries to avoid environmental damage by regular maintenance of production processes and environmental protection systems (air pollution control, waste water treatment systems etc.).	EN.1c	SA8000:2008	Environmental	G	add environmental section
The company tries to avoid environmental damage by regular maintenance of production processes and environmental protection systems (air pollution control, waste water treatment systems etc.).	EN.1c	ISO 26000:2010	Environmental	C	covered 6.5.3.2.
The company tries to avoid environmental damage by regular maintenance of production processes and environmental protection systems (air pollution control, waste water treatment systems etc.).	EN.1c	Cefic RC Management	Environmental	C	covered 3.6.4
The company conducts systematic risk assessments of materials used, products and processes to apply the precautionary approach.	EN.1d	ISO 9001:2008	Environmental	G	Add a risk assessment section to cover environmental and Product Stewardship aspects

The company conducts systematic risk assessments of materials used, products and processes to apply the precautionary approach.	EN.1d	ISO 14001:2004	Environmental	CbC	expand 4.3.1 to cover Product Stewardship aspects. ISO 14006 provides good coverage
The company conducts systematic risk assessments of materials used, products and processes to apply the precautionary approach.	EN.1d	OSHAS 18001:2007	Environmental	CbC	expand 4.3.1 to include env and over Product Stewardship aspects.
The company conducts systematic risk assessments of materials used, products and processes to apply the precautionary approach.	EN.1d	SA8000:2008	Environmental	PG	expand 3 to include env aspects and over Product Stewardship aspects.
The company conducts systematic risk assessments of materials used, products and processes to apply the precautionary approach.	EN.1d	ISO 26000:2010	Environmental	C	covered 6.3.4 + 6.4.6.2 + 6.5.2.
The company conducts systematic risk assessments of materials used, products and processes to apply the precautionary approach.	EN.1d	Cefic RC Management	Environmental	C	expand 3.3.2 considering product Stewardship code
The company ensures transparency and engages in regular stakeholder dialogue with neighbours, civil society organisations and others with an interest in the company on critical environmental issues.	EN.1e	ISO 9001:2008	Environmental	PG	Add external communication to cover communication beyond customers and to include env. Add community as stakeholder.
The company ensures transparency and engages in regular stakeholder dialogue with neighbours, civil society organisations and others with an interest in the company on critical environmental issues.	EN.1e	ISO 14001:2004	Environmental	C	covered 4.4.3. EMAS more robust
The company ensures transparency and engages in regular stakeholder dialogue with neighbours, civil society organisations and others with an interest in the company on critical environmental issues.	EN.1e	OSHAS 18001:2007	Environmental	PG	Expand 4.4.3 to cover environmental
The company ensures transparency and engages in regular stakeholder dialogue with neighbours, civil society organisations and others with an interest in the company on critical environmental issues.	EN.1e	SA8000:2008	Environmental	CbC	expand 9.14 to cover environmental
The company ensures transparency and engages in regular stakeholder dialogue with neighbours, civil society organisations and others with an interest in the company on critical environmental issues.	EN.1e	ISO 26000:2010	Environmental	C	section 7.5 covers this item
The company ensures transparency and engages in regular stakeholder dialogue with neighbours, civil society organisations and others with an interest in the company on critical environmental issues.	EN.1e	Cefic RC Management	Environmental	C	covered 3.5.6.2
If relevant, the company supports scientific research on environmental issues relating to the company's products and processes.	EN.1f	ISO 9001:2008	Environmental	CbC	expand 7.3.2 to cover environmental R&D
If relevant, the company supports scientific research on environmental issues relating to the company's products and processes.	EN.1f	ISO 14001:2004	Environmental	PG	expand 4.4.6. to cover environmental R&D
If relevant, the company supports scientific research on environmental issues relating to the company's products and processes.	EN.1f	OSHAS 18001:2007	Environmental	G	add environmental section
If relevant, the company supports scientific research on environmental issues relating to the company's products and processes.	EN.1f	SA8000:2008	Environmental	G	add environmental section
If relevant, the company supports scientific research on environmental issues relating to the company's products and processes.	EN.1f	ISO 26000:2010	Environmental	C	covered 6.8.6.2
If relevant, the company supports scientific research on environmental issues relating to the company's products and processes.	EN.1f	Cefic RC Management	Environmental	PG	expand 3.4 to cover environmental R&D
The company has identified the hazardous operations and the potential consequences on human health and the environment if an accident occurs.	EN.2a	ISO 9001:2008	Environmental	G	Add emergency planning and response section. Check for coverage from Major Accident Prevention laws
The company has identified the hazardous operations and the potential consequences on human health and the environment if an accident occurs.	EN.2a	ISO 14001:2004	Environmental	C	covered 4.4.7 & 4.3.1
The company has identified the hazardous operations and the potential consequences on human health and the environment if an accident occurs.	EN.2a	OSHAS 18001:2007	Environmental	C	covered 4.4.7 & 4.3.1
The company has identified the hazardous operations and the potential consequences on human health and the environment if an accident occurs.	EN.2a	SA8000:2008	Environmental	G	Add emergency planning and response section. Check for coverage from Major Accident Prevention laws
The company has identified the hazardous operations and the potential consequences on human health and the environment if an accident occurs.	EN.2a	ISO 26000:2010	Environmental	C	covered 6.5.2.1 & 6.5.3.2
The company has identified the hazardous operations and the potential consequences on human health and the environment if an accident occurs.	EN.2a	Cefic RC Management	Environmental	C	covered 3.3.2 & 3.3.3
The company has detailed procedures, plans, equipment and training programmes to prevent accidents and emergencies.	EN.2b	ISO 9001:2008	Environmental	G	Add emergency planning and response section. Check for coverage from Major Accident Prevention laws
The company has detailed procedures, plans, equipment and training programmes to prevent accidents and emergencies.	EN.2b	ISO 14001:2004	Environmental	C	covered 4.4.7
The company has detailed procedures, plans, equipment and training programmes to prevent accidents and emergencies.	EN.2b	OSHAS 18001:2007	Environmental	C	covered 4.4.7
The company has detailed procedures, plans, equipment and training programmes to prevent accidents and emergencies.	EN.2b	SA8000:2008	Environmental	G	Add emergency planning and response section. Check for coverage from Major Accident Prevention laws
The company has detailed procedures, plans, equipment and training programmes to prevent accidents and emergencies.	EN.2b	ISO 26000:2010	Environmental	C	covered 6.5.2.1 & 6.5.3.2
The company has detailed procedures, plans, equipment and training programmes to prevent accidents and emergencies.	EN.2b	Cefic RC Management	Environmental	C	covered 3.4.6
The company has detailed procedures, plans and equipment to effectively respond to accidents and emergencies if they occur.	EN.2c	ISO 9001:2008	Environmental	G	Add emergency planning and response section. Check for coverage from Major Accident Prevention laws
The company has detailed procedures, plans and equipment to effectively respond to accidents and emergencies if they occur.	EN.2c	ISO 14001:2004	Environmental	C	covered 4.4.7
The company has detailed procedures, plans and equipment to effectively respond to accidents and emergencies if they occur.	EN.2c	OSHAS 18001:2007	Environmental	C	covered 4.4.7
The company has detailed procedures, plans and equipment to effectively respond to accidents and emergencies if they occur.	EN.2c	SA8000:2008	Environmental	G	Add emergency planning and response section. Check for coverage from Major Accident Prevention laws
The company has detailed procedures, plans and equipment to effectively respond to accidents and emergencies if they occur.	EN.2c	ISO 26000:2010	Environmental	C	covered 6.5.2.1 & 6.5.3.2
The company has detailed procedures, plans and equipment to effectively respond to accidents and emergencies if they occur.	EN.2c	Cefic RC Management	Environmental	C	covered 3.4.6
The company trains workers to respond to accidents and emergencies, including carrying out emergency drills at least once a year involving all workers.	EN.2d	ISO 9001:2008	Environmental	CbC	expand 6.2.2. to cover emergency drills
The company trains workers to respond to accidents and emergencies, including carrying out emergency drills at least once a year involving all workers.	EN.2d	ISO 14001:2004	Environmental	CbC	expand 4.4.2 & 4.4.7
The company trains workers to respond to accidents and emergencies, including carrying out emergency drills at least once a year involving all workers.	EN.2d	OSHAS 18001:2007	Environmental	CbC	expand 4.4.2 & 4.4.7
The company trains workers to respond to accidents and emergencies, including carrying out emergency drills at least once a year involving all workers.	EN.2d	SA8000:2008	Environmental	CbC	expand 9.5 to cover emergencies
The company trains workers to respond to accidents and emergencies, including carrying out emergency drills at least once a year involving all workers.	EN.2d	ISO 26000:2010	Environmental	C	covered 6.5.3.2

The company trains workers to respond to accidents and emergencies, including carrying out emergency drills at least once a year involving all workers.	EN.2d	Cefic RC Management	Environmental	C	covered 3.4.6
Where there is significant risk of impacts on local communities, the company has a procedure that enables it to immediately notify affected local communities about industrial emergencies, and informs about emergency response, evacuation plans and medical response.	EN.2e	ISO 9001:2008	Environmental	PG	expand 7.2.3 to cover emergencies
Where there is significant risk of impacts on local communities, the company has a procedure that enables it to immediately notify affected local communities about industrial emergencies, and informs about emergency response, evacuation plans and medical response.	EN.2e	ISO 14001:2004	Environmental	C	covered 4.4.7
Where there is significant risk of impacts on local communities, the company has a procedure that enables it to immediately notify affected local communities about industrial emergencies, and informs about emergency response, evacuation plans and medical response.	EN.2e	OSHAS 18001:2007	Environmental	C	covered 4.4.7
Where there is significant risk of impacts on local communities, the company has a procedure that enables it to immediately notify affected local communities about industrial emergencies, and informs about emergency response, evacuation plans and medical response.	EN.2e	SA8000:2008	Environmental	PG	expand 9.14 to emergencies
Where there is significant risk of impacts on local communities, the company has a procedure that enables it to immediately notify affected local communities about industrial emergencies, and informs about emergency response, evacuation plans and medical response.	EN.2e	ISO 26000:2010	Environmental	C	covered 6.5.2.1 & 6.5.3.2
Where there is significant risk of impacts on local communities, the company has a procedure that enables it to immediately notify affected local communities about industrial emergencies, and informs about emergency response, evacuation plans and medical response.	EN.2e	Cefic RC Management	Environmental	C	covered 3.4.6
The company complies with regulation regarding use of energy resources and emissions of greenhouse gases.	EN.3a	ISO 9001:2008	Environmental	PG	expand 7.1. to cover energy and green house gas emissions. Check for coverage from IPPC
The company complies with regulation regarding use of energy resources and emissions of greenhouse gases.	EN.3a	ISO 14001:2004	Environmental	C	covered 4.3.1 & 4.3.2
The company complies with regulation regarding use of energy resources and emissions of greenhouse gases.	EN.3a	OSHAS 18001:2007	Environmental	G	add environmental section. Check for coverage from IPPC
The company complies with regulation regarding use of energy resources and emissions of greenhouse gases.	EN.3a	SA8000:2008	Environmental	G	add environmental section. Check for coverage from IPPC
The company complies with regulation regarding use of energy resources and emissions of greenhouse gases.	EN.3a	ISO 26000:2010	Environmental	C	covered 6.5.4
The company complies with regulation regarding use of energy resources and emissions of greenhouse gases.	EN.3a	Cefic RC Management	Environmental	C	covered 3.4.6
The company has a climate strategy that identifies opportunities to reduce the company's energy consumption and/or emissions of greenhouse gases.	EN.3b	ISO 9001:2008	Environmental	PG	expand 5.4.1. to cover energy and green house gas emissions. Check for coverage from IPPC
The company has a climate strategy that identifies opportunities to reduce the company's energy consumption and/or emissions of greenhouse gases.	EN.3b	ISO 14001:2004	Environmental	C	covered 4.3.1 & 4.3.2 & 4.4.6
The company has a climate strategy that identifies opportunities to reduce the company's energy consumption and/or emissions of greenhouse gases.	EN.3b	OSHAS 18001:2007	Environmental	G	add environmental section. Check for coverage from IPPC
The company has a climate strategy that identifies opportunities to reduce the company's energy consumption and/or emissions of greenhouse gases.	EN.3b	SA8000:2008	Environmental	G	add environmental section. Check for coverage from IPPC
The company has a climate strategy that identifies opportunities to reduce the company's energy consumption and/or emissions of greenhouse gases.	EN.3b	ISO 26000:2010	Environmental	C	covered 6.5.5
The company has a climate strategy that identifies opportunities to reduce the company's energy consumption and/or emissions of greenhouse gases.	EN.3b	Cefic RC Management	Environmental	C	covered 3.4.2
The company has initiated practical activities to reduce energy consumption and/or greenhouse gas emissions.	EN.3c	ISO 9001:2008	Environmental	PG	expand 7.1. to cover energy and green house gas emissions. Check for coverage from IPPC
The company has initiated practical activities to reduce energy consumption and/or greenhouse gas emissions.	EN.3c	ISO 14001:2004	Environmental	C	covered 4.3.1 & 4.3.2 & 4.4.6
The company has initiated practical activities to reduce energy consumption and/or greenhouse gas emissions.	EN.3c	OSHAS 18001:2007	Environmental	G	add environmental section. Check for coverage from IPPC
The company has initiated practical activities to reduce energy consumption and/or greenhouse gas emissions.	EN.3c	SA8000:2008	Environmental	G	add environmental section. Check for coverage from IPPC
The company has initiated practical activities to reduce energy consumption and/or greenhouse gas emissions.	EN.3c	ISO 26000:2010	Environmental	C	covered 6.5.4 & 6.5.5.2.1
The company has initiated practical activities to reduce energy consumption and/or greenhouse gas emissions.	EN.3c	Cefic RC Management	Environmental	C	covered 3.6.4
The company provides information and trains employees to implement energy reduction measures.	EN.3d	ISO 9001:2008	Environmental	CbC	expand 6.2.2. to cover emergency drills
The company provides information and trains employees to implement energy reduction measures.	EN.3d	ISO 14001:2004	Environmental	CbC	expand 4.4.2
The company provides information and trains employees to implement energy reduction measures.	EN.3d	OSHAS 18001:2007	Environmental	CbC	expand 4.4.2
The company provides information and trains employees to implement energy reduction measures.	EN.3d	SA8000:2008	Environmental	CbC	expand 9.5 to cover environment
The company provides information and trains employees to implement energy reduction measures.	EN.3d	ISO 26000:2010	Environmental	C	covered 6.4.7
The company provides information and trains employees to implement energy reduction measures.	EN.3d	Cefic RC Management	Environmental	C	covered 3.5.4
The company monitors its energy consumption and/or emissions of greenhouse gases.	EN.3e	ISO 9001:2008	Environmental	CbC	expand 8.2 to cover energy & greenhouse gas emissions. Check for coverage emission trading scheme
The company monitors its energy consumption and/or emissions of greenhouse gases.	EN.3e	ISO 14001:2004	Environmental	C	covered 4.5.1 & 4.4.6
The company monitors its energy consumption and/or emissions of greenhouse gases.	EN.3e	OSHAS 18001:2007	Environmental	G	add environmental section. Check for coverage emission trading scheme
The company monitors its energy consumption and/or emissions of greenhouse gases.	EN.3e	SA8000:2008	Environmental	G	add environmental section. Check for coverage emission trading scheme
The company monitors its energy consumption and/or emissions of greenhouse gases.	EN.3e	ISO 26000:2010	Environmental	C	covered 7.7
The company monitors its energy consumption and/or emissions of greenhouse gases.	EN.3e	Cefic RC Management	Environmental	C	covered 3.7.1
The company has defined a baseline for its greenhouse gas emissions, which includes a definition of the business operations and activities, and the greenhouse gases that are accounted for e.g. as described in the Greenhouse Gas Protocol.	EN.3f	ISO 9001:2008	Environmental	CbC	expand 5.4.1. to cover green house gas emissions. Check for coverage emission trading scheme

The company has defined a baseline for its greenhouse gas emissions, which includes a definition of the business operations and activities, and the greenhouse gases that are accounted for e.g. as described in the Greenhouse Gas Protocol.	EN.3f	ISO 14001:2004	Environmental	C	covered 4.3.3.
The company has defined a baseline for its greenhouse gas emissions, which includes a definition of the business operations and activities, and the greenhouse gases that are accounted for e.g. as described in the Greenhouse Gas Protocol.	EN.3f	OSHAS 18001:2007	Environmental	G	add environmental section. Check for coverage emission trading scheme
The company has defined a baseline for its greenhouse gas emissions, which includes a definition of the business operations and activities, and the greenhouse gases that are accounted for e.g. as described in the Greenhouse Gas Protocol.	EN.3f	SA8000:2008	Environmental	G	add environmental section. Check for coverage emission trading scheme
The company has defined a baseline for its greenhouse gas emissions, which includes a definition of the business operations and activities, and the greenhouse gases that are accounted for e.g. as described in the Greenhouse Gas Protocol.	EN.3f	ISO 26000:2010	Environmental	C	covered 6.5.5.
The company has defined a baseline for its greenhouse gas emissions, which includes a definition of the business operations and activities, and the greenhouse gases that are accounted for e.g. as described in the Greenhouse Gas Protocol.	EN.3f	Cefic RC Management	Environmental	C	covered 3.7.1. & 3.4.3
The company has targets for reducing its energy consumption and/or emissions of greenhouse gases.	EN.3g	ISO 9001:2008	Environmental	CbC	expand 5.4.1. to cover green house gas emissions. Check for coverage emission trading scheme
The company has targets for reducing its energy consumption and/or emissions of greenhouse gases.	EN.3g	ISO 14001:2004	Environmental	C	covered 4.3.3.
The company has targets for reducing its energy consumption and/or emissions of greenhouse gases.	EN.3g	OSHAS 18001:2007	Environmental	G	add environmental section. Check for coverage emission trading scheme
The company has targets for reducing its energy consumption and/or emissions of greenhouse gases.	EN.3g	SA8000:2008	Environmental	PG	add goal setting to 9.5 and include env goals
The company has targets for reducing its energy consumption and/or emissions of greenhouse gases.	EN.3g	ISO 26000:2010	Environmental	C	covered 6.5.5.
The company has targets for reducing its energy consumption and/or emissions of greenhouse gases.	EN.3g	Cefic RC Management	Environmental	C	covered 3.4.3
The company engages with the government and civil society organisations to develop policies and measures that provide a framework for the business sector to contribute to building a low carbon economy.	EN.3h	ISO 9001:2008	Environmental	PG	expand 7.2.3 beyond customer and include environmental aspects
The company engages with the government and civil society organisations to develop policies and measures that provide a framework for the business sector to contribute to building a low carbon economy.	EN.3h	ISO 14001:2004	Environmental	C	covered 4.3.3.
The company engages with the government and civil society organisations to develop policies and measures that provide a framework for the business sector to contribute to building a low carbon economy.	EN.3h	OSHAS 18001:2007	Environmental	G	add environmental section.
The company engages with the government and civil society organisations to develop policies and measures that provide a framework for the business sector to contribute to building a low carbon economy.	EN.3h	SA8000:2008	Environmental	G	add environmental section.
The company engages with the government and civil society organisations to develop policies and measures that provide a framework for the business sector to contribute to building a low carbon economy.	EN.3h	ISO 26000:2010	Environmental	C	covered 6.2.3.2
The company engages with the government and civil society organisations to develop policies and measures that provide a framework for the business sector to contribute to building a low carbon economy.	EN.3h	Cefic RC Management	Environmental	C	covered 3.5.6.3.
The company has the necessary permits to extract water or obtain water from the public water supply and for any waste water discharges.	EN.4a	ISO 9001:2008	Environmental	CbC	expand 7.2.1 to cover water and waste water permits
The company has the necessary permits to extract water or obtain water from the public water supply and for any waste water discharges.	EN.4a	ISO 14001:2004	Environmental	C	covered 4.3.2
The company has the necessary permits to extract water or obtain water from the public water supply and for any waste water discharges.	EN.4a	OSHAS 18001:2007	Environmental	G	add environmental section. Check for environmental permitting law coverage
The company has the necessary permits to extract water or obtain water from the public water supply and for any waste water discharges.	EN.4a	SA8000:2008	Environmental	G	add environmental section. Check for environmental permitting law coverage
The company has the necessary permits to extract water or obtain water from the public water supply and for any waste water discharges.	EN.4a	ISO 26000:2010	Environmental	C	covered 4.6 & 6.5
The company has the necessary permits to extract water or obtain water from the public water supply and for any waste water discharges.	EN.4a	Cefic RC Management	Environmental	C	covered 3.3.1
The company treats waste water before discharge to reduce adverse environmental impacts. If waste water treatment takes place outside the company's premises, the company is aware of the effectiveness of the treatment.	EN.4b	ISO 9001:2008	Environmental	CbC	expand 7.2.1 to cover water and waste water permits
The company treats waste water before discharge to reduce adverse environmental impacts. If waste water treatment takes place outside the company's premises, the company is aware of the effectiveness of the treatment.	EN.4b	ISO 14001:2004	Environmental	C	covered 4.3.2
The company treats waste water before discharge to reduce adverse environmental impacts. If waste water treatment takes place outside the company's premises, the company is aware of the effectiveness of the treatment.	EN.4b	OSHAS 18001:2007	Environmental	G	add environmental section. Check for environmental permitting law coverage
The company treats waste water before discharge to reduce adverse environmental impacts. If waste water treatment takes place outside the company's premises, the company is aware of the effectiveness of the treatment.	EN.4b	SA8000:2008	Environmental	G	add environmental section. Check for environmental permitting law coverage
The company treats waste water before discharge to reduce adverse environmental impacts. If waste water treatment takes place outside the company's premises, the company is aware of the effectiveness of the treatment.	EN.4b	ISO 26000:2010	Environmental	C	covered 4.6 & 6.5
The company treats waste water before discharge to reduce adverse environmental impacts. If waste water treatment takes place outside the company's premises, the company is aware of the effectiveness of the treatment.	EN.4b	Cefic RC Management	Environmental	C	covered 3.3.1
The company monitors waste water discharges, including types, limit values and quantities of pollutants in the waste water.	EN.4c	ISO 9001:2008	Environmental	CbC	expand 8.2 to cover waste and waste water
The company monitors waste water discharges, including types, limit values and quantities of pollutants in the waste water.	EN.4c	ISO 14001:2004	Environmental	C	covered 4.5.1 & 4.4.6
The company monitors waste water discharges, including types, limit values and quantities of pollutants in the waste water.	EN.4c	OSHAS 18001:2007	Environmental	G	add environmental section. Check for environmental permitting law coverage

The company monitors waste water discharges, including types, limit values and quantities of pollutants in the waste water.	EN.4c	SA8000:2008	Environmental	G	add environmental section. Check for environmental permitting law coverage
The company monitors waste water discharges, including types, limit values and quantities of pollutants in the waste water.	EN.4c	ISO 26000:2010	Environmental	C	covered 7.7
The company monitors waste water discharges, including types, limit values and quantities of pollutants in the waste water.	EN.4c	Cefic RC Management	Environmental	C	covered 3.7.1
The company has targets for reducing water consumption and/or increasing the amount of water reused or recycled in different business operations and activities.	EN.4d	ISO 9001:2008	Environmental	CbC	expand 5.4.1 to cover waste and waste water
The company has targets for reducing water consumption and/or increasing the amount of water reused or recycled in different business operations and activities.	EN.4d	ISO 14001:2004	Environmental	C	covered 4.3.3.
The company has targets for reducing water consumption and/or increasing the amount of water reused or recycled in different business operations and activities.	EN.4d	OSHAS 18001:2007	Environmental	G	add environmental section. Check for environmental permitting law coverage
The company has targets for reducing water consumption and/or increasing the amount of water reused or recycled in different business operations and activities.	EN.4d	SA8000:2008	Environmental	PG	add goal setting to 9.5 and include env goals
The company has targets for reducing water consumption and/or increasing the amount of water reused or recycled in different business operations and activities.	EN.4d	ISO 26000:2010	Environmental	C	covered 7.7
The company has targets for reducing water consumption and/or increasing the amount of water reused or recycled in different business operations and activities.	EN.4d	Cefic RC Management	Environmental	C	covered 3.4.3.
The company provides information and trains workers to implement measures to reduce water consumption and reduce the need for waste water treatment.	EN.4e	ISO 9001:2008	Environmental	CbC	expand 6.2.2 to cover environmental training
The company provides information and trains workers to implement measures to reduce water consumption and reduce the need for waste water treatment.	EN.4e	ISO 14001:2004	Environmental	C	covered 4.4.2
The company provides information and trains workers to implement measures to reduce water consumption and reduce the need for waste water treatment.	EN.4e	OSHAS 18001:2007	Environmental	CbC	expand 4.4.2 to cover environmental training
The company provides information and trains workers to implement measures to reduce water consumption and reduce the need for waste water treatment.	EN.4e	SA8000:2008	Environmental	CbC	expand 9.5 b& c to cover environmental training
The company provides information and trains workers to implement measures to reduce water consumption and reduce the need for waste water treatment.	EN.4e	ISO 26000:2010	Environmental	C	covered 6.4.7
The company provides information and trains workers to implement measures to reduce water consumption and reduce the need for waste water treatment.	EN.4e	Cefic RC Management	Environmental	C	covered 3.5.4
The company's use of water and its waste water discharges do not negatively affect the sustainability of water resources, the natural environment or the availability of water for drinking and sanitation purposes.	EN.4f	ISO 9001:2008	Environmental	PG	expand 7.2.1 to cover waste and waste water
The company's use of water and its waste water discharges do not negatively affect the sustainability of water resources, the natural environment or the availability of water for drinking and sanitation purposes.	EN.4f	ISO 14001:2004	Environmental	C	covered 4.3.2. ISO 14046 provides full coverage. ISO 14040 abiotic resource scarcity end point.
The company's use of water and its waste water discharges do not negatively affect the sustainability of water resources, the natural environment or the availability of water for drinking and sanitation purposes.	EN.4f	OSHAS 18001:2007	Environmental	G	add environmental section. Check for environmental permitting law coverage. Check for Environmental Impact Assessment coverage
The company's use of water and its waste water discharges do not negatively affect the sustainability of water resources, the natural environment or the availability of water for drinking and sanitation purposes.	EN.4f	SA8000:2008	Environmental	G	add environmental section. Check for environmental permitting law coverage. Check for Environmental Impact Assessment coverage
The company's use of water and its waste water discharges do not negatively affect the sustainability of water resources, the natural environment or the availability of water for drinking and sanitation purposes.	EN.4f	ISO 26000:2010	Environmental	C	covered 6.5.4.1.
The company's use of water and its waste water discharges do not negatively affect the sustainability of water resources, the natural environment or the availability of water for drinking and sanitation purposes.	EN.4f	Cefic RC Management	Environmental	C	covered 3.3.1
The company engages with national, regional and local public authorities, and civil society organisations to address water sustainability issues related to affected water resources.	EN.4g	ISO 9001:2008	Environmental	PG	Add external communication to cover communication beyond customers. Add community as stakeholder.
The company engages with national, regional and local public authorities, and civil society organisations to address water sustainability issues related to affected water resources.	EN.4g	ISO 14001:2004	Environmental	C	covered 4.3.3. as other stakeholders
The company engages with national, regional and local public authorities, and civil society organisations to address water sustainability issues related to affected water resources.	EN.4g	OSHAS 18001:2007	Environmental	G	add environmental section. Expand 4.4.3 to cover water env aspects
The company engages with national, regional and local public authorities, and civil society organisations to address water sustainability issues related to affected water resources.	EN.4g	SA8000:2008	Environmental	G	add environmental section. Expand 9.14 to cover water env aspects
The company engages with national, regional and local public authorities, and civil society organisations to address water sustainability issues related to affected water resources.	EN.4g	ISO 26000:2010	Environmental	C	covered 6.2.3.2
The company engages with national, regional and local public authorities, and civil society organisations to address water sustainability issues related to affected water resources.	EN.4g	Cefic RC Management	Environmental	C	covered 3.5.6.3
The company has the necessary permits for the handling, storage, recycling and disposal of waste, and, if relevant, complies with requirements for transporting hazardous waste across borders.	EN.5a	ISO 9001:2008	Environmental	CbC	expand 7.2.1 to cover waste permits
The company has the necessary permits for the handling, storage, recycling and disposal of waste, and, if relevant, complies with requirements for transporting hazardous waste across borders.	EN.5a	ISO 14001:2004	Environmental	C	covered 4.3.2
The company has the necessary permits for the handling, storage, recycling and disposal of waste, and, if relevant, complies with requirements for transporting hazardous waste across borders.	EN.5a	OSHAS 18001:2007	Environmental	G	add environmental section. Expand 4.3.2. to cover waste env aspects. Check for environmental permitting law coverage
The company has the necessary permits for the handling, storage, recycling and disposal of waste, and, if relevant, complies with requirements for transporting hazardous waste across borders.	EN.5a	SA8000:2008	Environmental	G	add environmental section. Expand 9.1b to cover waste env aspects. Check for environmental permitting law coverage

The company has the necessary permits for the handling, storage, recycling and disposal of waste, and, if relevant, complies with requirements for transporting hazardous waste across borders.	EN.5a	ISO 26000:2010	Environmental	C	covered 4.6 & 6.5
The company has the necessary permits for the handling, storage, recycling and disposal of waste, and, if relevant, complies with requirements for transporting hazardous waste across borders.	EN.5a	Cefic RC Management	Environmental	C	covered 3.3.1
The company has a strategy to manage waste responsibly and continuously attempts to prevent and reduce the production of waste.	EN.5b	ISO 9001:2008	Environmental	CbC	expand 5.3 to cover waste
The company has a strategy to manage waste responsibly and continuously attempts to prevent and reduce the production of waste.	EN.5b	ISO 14001:2004	Environmental	C	covered 4.2& 4.3.2
The company has a strategy to manage waste responsibly and continuously attempts to prevent and reduce the production of waste.	EN.5b	OSHAS 18001:2007	Environmental	G	add environmental section. Expand 4.2 & 4.3.2. to cover waste env aspects. Check for environmental permitting law coverage
The company has a strategy to manage waste responsibly and continuously attempts to prevent and reduce the production of waste.	EN.5b	SA8000:2008	Environmental	G	add environmental section. Expand 9.1b to cover waste env aspects. Check for environmental permitting law coverage
The company has a strategy to manage waste responsibly and continuously attempts to prevent and reduce the production of waste.	EN.5b	ISO 26000:2010	Environmental	C	covered 7.3
The company has a strategy to manage waste responsibly and continuously attempts to prevent and reduce the production of waste.	EN.5b	Cefic RC Management	Environmental	C	covered 3.4.2
The company ensures that waste relevant for recycling is sorted and handed over to a recycling company.	EN.5c	ISO 9001:2008	Environmental	CbC	expand 7.2.1 to cover waste permits
The company ensures that waste relevant for recycling is sorted and handed over to a recycling company.	EN.5c	ISO 14001:2004	Environmental	C	covered 4.3.1 & 4.3.2
The company ensures that waste relevant for recycling is sorted and handed over to a recycling company.	EN.5c	OSHAS 18001:2007	Environmental	G	add environmental section. Expand 4.3.1 & 4.3.2. to cover waste env aspects. Check for environmental permitting law coverage
The company ensures that waste relevant for recycling is sorted and handed over to a recycling company.	EN.5c	SA8000:2008	Environmental	G	add environmental section. Expand 9.1b to cover waste env aspects. Check for environmental permitting law coverage
The company ensures that waste relevant for recycling is sorted and handed over to a recycling company.	EN.5c	ISO 26000:2010	Environmental	C	covered 6.5
The company ensures that waste relevant for recycling is sorted and handed over to a recycling company.	EN.5c	Cefic RC Management	Environmental	C	covered 3.6
The company monitors the types and quantities of waste produced, including where and how waste is recycled, treated or disposed of.	EN.5d	ISO 9001:2008	Environmental	CbC	expand 8.2 to cover waste permits
The company monitors the types and quantities of waste produced, including where and how waste is recycled, treated or disposed of.	EN.5d	ISO 14001:2004	Environmental	C	covered 4.5.1 & 4.4.6 & 4.3.2.
The company monitors the types and quantities of waste produced, including where and how waste is recycled, treated or disposed of.	EN.5d	OSHAS 18001:2007	Environmental	G	add environmental section. Expand 4.5.1 & 4.4.6 & 4.3.2. to cover waste env aspects. Check for environmental permitting law coverage
The company monitors the types and quantities of waste produced, including where and how waste is recycled, treated or disposed of.	EN.5d	SA8000:2008	Environmental	G	add environmental section. Expand 9.5d to cover waste env aspects. Check for environmental permitting law coverage
The company monitors the types and quantities of waste produced, including where and how waste is recycled, treated or disposed of.	EN.5d	ISO 26000:2010	Environmental	C	covered 7.7
The company monitors the types and quantities of waste produced, including where and how waste is recycled, treated or disposed of.	EN.5d	Cefic RC Management	Environmental	C	covered 3.7.1
The company has targets for reducing waste production and/or increasing waste reused/recycled and measures its progress against these targets.	EN.5e	ISO 9001:2008	Environmental	CbC	expand 5.4.1 to cover waste permits
The company has targets for reducing waste production and/or increasing waste reused/recycled and measures its progress against these targets.	EN.5e	ISO 14001:2004	Environmental	C	covered 4.3.3
The company has targets for reducing waste production and/or increasing waste reused/recycled and measures its progress against these targets.	EN.5e	OSHAS 18001:2007	Environmental	G	add environmental section. Expand 4.3.3. to cover waste env aspects. Check for environmental permitting law coverage
The company has targets for reducing waste production and/or increasing waste reused/recycled and measures its progress against these targets.	EN.5e	SA8000:2008	Environmental	PG	add goal setting to 9.5 and include env goals
The company has targets for reducing waste production and/or increasing waste reused/recycled and measures its progress against these targets.	EN.5e	ISO 26000:2010	Environmental	C	covered 7.7
The company has targets for reducing waste production and/or increasing waste reused/recycled and measures its progress against these targets.	EN.5e	Cefic RC Management	Environmental	C	covered 3.7.1
The company provides information and trains workers on the safe handling, storage, transport and disposal of hazardous and special waste types.	EN.5f	ISO 9001:2008	Environmental	CbC	expand 6.2.2 to cover environmental training
The company provides information and trains workers on the safe handling, storage, transport and disposal of hazardous and special waste types.	EN.5f	ISO 14001:2004	Environmental	C	covered 4.4.2
The company provides information and trains workers on the safe handling, storage, transport and disposal of hazardous and special waste types.	EN.5f	OSHAS 18001:2007	Environmental	CbC	expand 4.4.2 to cover environmental training
The company provides information and trains workers on the safe handling, storage, transport and disposal of hazardous and special waste types.	EN.5f	SA8000:2008	Environmental	CbC	expand 9.5 b& c to cover environmental training
The company provides information and trains workers on the safe handling, storage, transport and disposal of hazardous and special waste types.	EN.5f	ISO 26000:2010	Environmental	C	covered 6.4.7
The company provides information and trains workers on the safe handling, storage, transport and disposal of hazardous and special waste types.	EN.5f	Cefic RC Management	Environmental	C	covered 3.5.4
The company marks areas used for storage of waste, and properly labels all containers for storing waste, including a relevant symbol of danger for hazardous waste.	EN.5g	ISO 9001:2008	Environmental	CbC	expand 7.5.1 to cover labeling. Check for classification and labeling law coverage
The company marks areas used for storage of waste, and properly labels all containers for storing waste, including a relevant symbol of danger for hazardous waste.	EN.5g	ISO 14001:2004	Environmental	C	covered 4.4.6
The company marks areas used for storage of waste, and properly labels all containers for storing waste, including a relevant symbol of danger for hazardous waste.	EN.5g	OSHAS 18001:2007	Environmental	C	covered 4.4.6
The company marks areas used for storage of waste, and properly labels all containers for storing waste, including a relevant symbol of danger for hazardous waste.	EN.5g	SA8000:2008	Environmental	G	add classification and labeling section

The company marks areas used for storage of waste, and properly labels all containers for storing waste, including a relevant symbol of danger for hazardous waste.	EN.5g	ISO 26000:2010	Environmental	G	add classification and labeling section
The company marks areas used for storage of waste, and properly labels all containers for storing waste, including a relevant symbol of danger for hazardous waste.	EN.5g	Cefic RC Management	Environmental	C	covered 3.4.4
The company requests recycling/treatment/disposal receipts from transport contractors.	EN.5h	ISO 9001:2008	Environmental	CbC	expand 4.2.1 to cover waste
The company requests recycling/treatment/disposal receipts from transport contractors.	EN.5h	ISO 14001:2004	Environmental	C	covered 4.4.4
The company requests recycling/treatment/disposal receipts from transport contractors.	EN.5h	OSHAS 18001:2007	Environmental	CbC	Expand 4.4.4. to cover waste env aspects. Check for environmental permitting law coverage
The company requests recycling/treatment/disposal receipts from transport contractors.	EN.5h	SA8000:2008	Environmental	G	add environmental section. Expand 9.16 to cover waste env aspects. Check for environmental permitting law coverage
The company requests recycling/treatment/disposal receipts from transport contractors.	EN.5h	ISO 26000:2010	Environmental	C	covered 6.5.3.2
The company requests recycling/treatment/disposal receipts from transport contractors.	EN.5h	Cefic RC Management	Environmental	C	covered 3.5.5
The company uses licensed contractors for the transport, recycling, treatment and disposal of hazardous waste.	EN.5i	ISO 9001:2008	Environmental	CbC	expand 7.2.1 to cover waste permits
The company uses licensed contractors for the transport, recycling, treatment and disposal of hazardous waste.	EN.5i	ISO 14001:2004	Environmental	C	covered 4.3.2
The company uses licensed contractors for the transport, recycling, treatment and disposal of hazardous waste.	EN.5i	OSHAS 18001:2007	Environmental	CbC	add environmental section. Expand 4.3.2. to cover waste env aspects. Check for environmental permitting law coverage
The company uses licensed contractors for the transport, recycling, treatment and disposal of hazardous waste.	EN.5i	SA8000:2008	Environmental	G	add environmental section. Expand 9.1b to cover waste env aspects. Check for environmental permitting law coverage
The company uses licensed contractors for the transport, recycling, treatment and disposal of hazardous waste.	EN.5i	ISO 26000:2010	Environmental	C	covered 4.6 & 6.5
The company uses licensed contractors for the transport, recycling, treatment and disposal of hazardous waste.	EN.5i	Cefic RC Management	Environmental	C	covered 3.3.1
The company has the necessary permits for emissions to air, and complies with legal requirements (e.g. air pollution standards and limit values).	EN.6a	ISO 9001:2008	Environmental	CbC	expand 7.2.1 to cover waste permits
The company has the necessary permits for emissions to air, and complies with legal requirements (e.g. air pollution standards and limit values).	EN.6a	ISO 14001:2004	Environmental	C	covered 4.3.2
The company has the necessary permits for emissions to air, and complies with legal requirements (e.g. air pollution standards and limit values).	EN.6a	OSHAS 18001:2007	Environmental	G	add environmental section. Expand 4.3.2. to cover waste env aspects. Check for environmental permitting law coverage
The company has the necessary permits for emissions to air, and complies with legal requirements (e.g. air pollution standards and limit values).	EN.6a	SA8000:2008	Environmental	G	add environmental section. Expand 9.1b to cover waste env aspects. Check for environmental permitting law coverage
The company has the necessary permits for emissions to air, and complies with legal requirements (e.g. air pollution standards and limit values).	EN.6a	ISO 26000:2010	Environmental	C	covered 4.6 & 6.5
The company has the necessary permits for emissions to air, and complies with legal requirements (e.g. air pollution standards and limit values).	EN.6a	Cefic RC Management	Environmental	C	covered 3.3.1
The company provides information and trains workers on how to manage air emissions.	EN.6b	ISO 9001:2008	Environmental	CbC	expand 6.2.2 to cover environmental training
The company provides information and trains workers on how to manage air emissions.	EN.6b	ISO 14001:2004	Environmental	C	covered 4.4.2
The company provides information and trains workers on how to manage air emissions.	EN.6b	OSHAS 18001:2007	Environmental	CbC	expand 4.4.2 to cover environmental training
The company provides information and trains workers on how to manage air emissions.	EN.6b	SA8000:2008	Environmental	CbC	expand 9.5 b & c to cover environmental training
The company provides information and trains workers on how to manage air emissions.	EN.6b	ISO 26000:2010	Environmental	C	covered 6.4.7
The company provides information and trains workers on how to manage air emissions.	EN.6b	Cefic RC Management	Environmental	C	covered 3.5.4
The company monitors the types and quantities of relevant emissions to air.	EN.6c	ISO 9001:2008	Environmental	CbC	expand 8.2 to cover emissions. Check for coverage environmental permitting laws
The company monitors the types and quantities of relevant emissions to air.	EN.6c	ISO 14001:2004	Environmental	C	covered 4.5.1 & 4.4.6
The company monitors the types and quantities of relevant emissions to air.	EN.6c	OSHAS 18001:2007	Environmental	PG	add environmental section. Check for coverage environmental permitting laws
The company monitors the types and quantities of relevant emissions to air.	EN.6c	SA8000:2008	Environmental	G	add environmental section. Check for coverage environmental permitting laws
The company monitors the types and quantities of relevant emissions to air.	EN.6c	ISO 26000:2010	Environmental	C	covered 7.7
The company monitors the types and quantities of relevant emissions to air.	EN.6c	Cefic RC Management	Environmental	C	covered 3.7.1
The company treats relevant pollutants before they are emitted to the atmosphere (e.g. by using filters).	EN.6d	ISO 9001:2008	Environmental	CbC	expand 7.5.1 to cover env treatment. Check for coverage environmental permitting laws
The company treats relevant pollutants before they are emitted to the atmosphere (e.g. by using filters).	EN.6d	ISO 14001:2004	Environmental	C	covered 4.4.6
The company treats relevant pollutants before they are emitted to the atmosphere (e.g. by using filters).	EN.6d	OSHAS 18001:2007	Environmental	PG	add environmental section. Expand 4.4.6 to cover env treatments. Check for coverage environmental permitting laws
The company treats relevant pollutants before they are emitted to the atmosphere (e.g. by using filters).	EN.6d	SA8000:2008	Environmental	G	add environmental section. Check for coverage environmental permitting laws
The company treats relevant pollutants before they are emitted to the atmosphere (e.g. by using filters).	EN.6d	ISO 26000:2010	Environmental	C	covered 6.5
The company treats relevant pollutants before they are emitted to the atmosphere (e.g. by using filters).	EN.6d	Cefic RC Management	Environmental	C	covered 3.6.4
The company continuously attempts to prevent and reduce air emissions.	EN.6e	ISO 9001:2008	Environmental	CbC	expand 7.2.1 + 8.5.1 to emissions. Check for coverage environmental permitting laws
The company continuously attempts to prevent and reduce air emissions.	EN.6e	ISO 14001:2004	Environmental	C	covered 4.4.6 + 4.3.3 + 4.5.1
The company continuously attempts to prevent and reduce air emissions.	EN.6e	OSHAS 18001:2007	Environmental	CbC	covered 4.4.6 + 4.3.3 + 4.5.1
The company continuously attempts to prevent and reduce air emissions.	EN.6e	SA8000:2008	Environmental	G	expand 3 + 9.1c to include env emissions. Check for coverage environmental permitting laws
The company continuously attempts to prevent and reduce air emissions.	EN.6e	ISO 26000:2010	Environmental	C	covered 6.5.3.2 + 6.4.6.2

The company continuously attempts to prevent and reduce air emissions.	EN.6e	Cefic RC Management	Environmental	C	covered 3.6.4 + 3.7.4
The company has the necessary permits for levels of noise, odour, light and vibrations, and complies with legal requirements (e.g. standards or procedures).	EN.7a	ISO 9001:2008	Environmental	CbC	expand 7.2.1 to cover noise, vibration, odor, lighting permits
The company has the necessary permits for levels of noise, odour, light and vibrations, and complies with legal requirements (e.g. standards or procedures).	EN.7a	ISO 14001:2004	Environmental	C	covered 4.3.1+4.3.2
The company has the necessary permits for levels of noise, odour, light and vibrations, and complies with legal requirements (e.g. standards or procedures).	EN.7a	OSHAS 18001:2007	Environmental	PG	add environmental section. Expand 4.3.1+4.3.2. to cover waste env aspects. Check for environmental permitting law coverage
The company has the necessary permits for levels of noise, odour, light and vibrations, and complies with legal requirements (e.g. standards or procedures).	EN.7a	SA8000:2008	Environmental	G	add environmental section. Expand 9.1b to cover waste env aspects. Check for environmental permitting law coverage
The company has the necessary permits for levels of noise, odour, light and vibrations, and complies with legal requirements (e.g. standards or procedures).	EN.7a	ISO 26000:2010	Environmental	C	covered 4.6 & 6.5+6.4.6
The company has the necessary permits for levels of noise, odour, light and vibrations, and complies with legal requirements (e.g. standards or procedures).	EN.7a	Cefic RC Management	Environmental	C	covered 3.3.1
The company provides information and trains workers to manage noise, odour, light and vibrations.	EN.7b	ISO 9001:2008	Environmental	CbC	expand 6.2.2 to cover environmental training
The company provides information and trains workers to manage noise, odour, light and vibrations.	EN.7b	ISO 14001:2004	Environmental	C	covered 4.4.2
The company provides information and trains workers to manage noise, odour, light and vibrations.	EN.7b	OSHAS 18001:2007	Environmental	C	covered 4.4.2
The company provides information and trains workers to manage noise, odour, light and vibrations.	EN.7b	SA8000:2008	Environmental	C	covered 9.5 b& c to cover environmental training
The company provides information and trains workers to manage noise, odour, light and vibrations.	EN.7b	ISO 26000:2010	Environmental	C	covered 6.4.7
The company provides information and trains workers to manage noise, odour, light and vibrations.	EN.7b	Cefic RC Management	Environmental	C	covered 3.5.4
The company monitors levels of noise, odour, light and vibrations on the surrounding environment.	EN.7c	ISO 9001:2008	Environmental	CbC	expand 8.2 to cover emissions. Check for coverage environmental permitting laws
The company monitors levels of noise, odour, light and vibrations on the surrounding environment.	EN.7c	ISO 14001:2004	Environmental	C	covered 4.5.1
The company monitors levels of noise, odour, light and vibrations on the surrounding environment.	EN.7c	OSHAS 18001:2007	Environmental	CbC	expand 4.5.1 to cover env aspect
The company monitors levels of noise, odour, light and vibrations on the surrounding environment.	EN.7c	SA8000:2008	Environmental	CbC	expand 9.5d to cover environmental aspects
The company monitors levels of noise, odour, light and vibrations on the surrounding environment.	EN.7c	ISO 26000:2010	Environmental	C	covered 7.7
The company monitors levels of noise, odour, light and vibrations on the surrounding environment.	EN.7c	Cefic RC Management	Environmental	C	covered 3.7.1
The company treats/minimises impacts to ensure that there are no significant levels of noise, odour, light and vibrations.	EN.7d	ISO 9001:2008	Environmental	CbC	expand 7.2.1 to cover noise, lighting, odor and vibrations. Check for coverage environmental permitting laws
The company treats/minimises impacts to ensure that there are no significant levels of noise, odour, light and vibrations.	EN.7d	ISO 14001:2004	Environmental	C	covered 4.4.6 +4.3.1
The company treats/minimises impacts to ensure that there are no significant levels of noise, odour, light and vibrations.	EN.7d	OSHAS 18001:2007	Environmental	CbC	covered 4.4.6 +4.3.1
The company treats/minimises impacts to ensure that there are no significant levels of noise, odour, light and vibrations.	EN.7d	SA8000:2008	Environmental	CbC	expand 3 to include env cover noise, lighting, odor and vibrations. Check for coverage environmental permitting laws
The company treats/minimises impacts to ensure that there are no significant levels of noise, odour, light and vibrations.	EN.7d	ISO 26000:2010	Environmental	C	covered 6.5.3.2+6.4.6.2
The company treats/minimises impacts to ensure that there are no significant levels of noise, odour, light and vibrations.	EN.7d	Cefic RC Management	Environmental	C	covered 3.6.4
The company continuously attempts to prevent and minimise the levels of noise, odour and light (e.g. enclosed production, shielding, etc).	EN.7e	ISO 9001:2008	Environmental	CbC	expand 7.2.1 + 8.5.1 to cover noise, lighting, odor and vibrations. Check for coverage environmental permitting laws
The company continuously attempts to prevent and minimise the levels of noise, odour and light (e.g. enclosed production, shielding, etc).	EN.7e	ISO 14001:2004	Environmental	C	covered 4.4.6 +4.3.3+4.5.1
The company continuously attempts to prevent and minimise the levels of noise, odour and light (e.g. enclosed production, shielding, etc).	EN.7e	OSHAS 18001:2007	Environmental	CbC	covered 4.4.6 +4.3.3 + 4.5.1
The company continuously attempts to prevent and minimise the levels of noise, odour and light (e.g. enclosed production, shielding, etc).	EN.7e	SA8000:2008	Environmental	CbC	expand 3 + 9.1c to include env cover noise, lighting, odor and vibrations. Check for coverage environmental permitting laws
The company continuously attempts to prevent and minimise the levels of noise, odour and light (e.g. enclosed production, shielding, etc).	EN.7e	ISO 26000:2010	Environmental	C	covered 6.5.3.2+6.4.6.2
The company continuously attempts to prevent and minimise the levels of noise, odour and light (e.g. enclosed production, shielding, etc).	EN.7e	Cefic RC Management	Environmental	C	covered 3.6.4 + 3.7.4
The company has the necessary permits and complies with legal requirements for the handling, use and storage of chemicals and other dangerous substances.	EN.8a	ISO 9001:2008	Environmental	CbC	expand 7.2.1 to chemical handling and storage. Check for environmental permitting law coverage
The company has the necessary permits and complies with legal requirements for the handling, use and storage of chemicals and other dangerous substances.	EN.8a	ISO 14001:2004	Environmental	C	covered 4.3.1+4.3.2
The company has the necessary permits and complies with legal requirements for the handling, use and storage of chemicals and other dangerous substances.	EN.8a	OSHAS 18001:2007	Environmental	PG	add environmental section. Expand 4.3.1+4.3.2. chemical handling and storage. Check for environmental permitting law coverage
The company has the necessary permits and complies with legal requirements for the handling, use and storage of chemicals and other dangerous substances.	EN.8a	SA8000:2008	Environmental	G	add environmental section. Expand 9.1b chemical handling and storage. Check for environmental permitting law coverage
The company has the necessary permits and complies with legal requirements for the handling, use and storage of chemicals and other dangerous substances.	EN.8a	ISO 26000:2010	Environmental	C	covered 4.6
The company has the necessary permits and complies with legal requirements for the handling, use and storage of chemicals and other dangerous substances.	EN.8a	Cefic RC Management	Environmental	C	covered 3.3.1
The company does not manufacture, trade and/or use chemicals and other dangerous substances subject to national or international bans or phase-outs.	EN.8b	ISO 9001:2008	Environmental	CbC	expand 7.2.1 to chemical handling and storage. Check for environmental permitting law coverage
The company does not manufacture, trade and/or use chemicals and other dangerous substances subject to national or international bans or phase-outs.	EN.8b	ISO 14001:2004	Environmental	C	covered 4.3.1+4.3.2
The company does not manufacture, trade and/or use chemicals and other dangerous substances subject to national or international bans or phase-outs.	EN.8b	OSHAS 18001:2007	Environmental	PG	add environmental section. Expand 4.3.1+4.3.2. chemical handling and storage. Check for environmental permitting law coverage

The company does not manufacture, trade and/or use chemicals and other dangerous substances subject to national or international bans or phase-outs.	EN.8b	SA8000:2008	Environmental	G	add environmental section. Expand 9.1b chemical handling and storage. Check for environmental permitting law coverage
The company does not manufacture, trade and/or use chemicals and other dangerous substances subject to national or international bans or phase-outs.	EN.8b	ISO 26000:2010	Environmental	C	covered 4.6
The company does not manufacture, trade and/or use chemicals and other dangerous substances subject to national or international bans or phase-outs.	EN.8b	Cefic RC Management	Environmental	C	covered 3.3.1
The company provides information and trains workers on the safe handling and use of chemicals and other dangerous substances.	EN.8c	ISO 9001:2008	Environmental	CbC	expand 6.2.2 to cover environmental training
The company provides information and trains workers on the safe handling and use of chemicals and other dangerous substances.	EN.8c	ISO 14001:2004	Environmental	C	covered 4.4.2
The company provides information and trains workers on the safe handling and use of chemicals and other dangerous substances.	EN.8c	OSHAS 18001:2007	Environmental	C	covered 4.4.2
The company provides information and trains workers on the safe handling and use of chemicals and other dangerous substances.	EN.8c	SA8000:2008	Environmental	C	covered 9.5 b& c to cover environmental training
The company provides information and trains workers on the safe handling and use of chemicals and other dangerous substances.	EN.8c	ISO 26000:2010	Environmental	C	covered 6.4.7
The company provides information and trains workers on the safe handling and use of chemicals and other dangerous substances.	EN.8c	Cefic RC Management	Environmental	C	covered 3.5.4
The company monitors the quantities of all chemicals and other dangerous substances used in production and maintenance.	EN.8d	ISO 9001:2008	Environmental	CbC	expand 8.2 to cover use of hazardous chemicals. Check for coverage environmental permitting laws
The company monitors the quantities of all chemicals and other dangerous substances used in production and maintenance.	EN.8d	ISO 14001:2004	Environmental	C	covered 4.5.1
The company monitors the quantities of all chemicals and other dangerous substances used in production and maintenance.	EN.8d	OSHAS 18001:2007	Environmental	CbC	expand 4.5.1 to cover use of hazardous chemicals. Check for coverage environmental permitting laws
The company monitors the quantities of all chemicals and other dangerous substances used in production and maintenance.	EN.8d	SA8000:2008	Environmental	CbC	expand 9.5d to cover use of hazardous chemicals. Check for coverage environmental permitting laws
The company monitors the quantities of all chemicals and other dangerous substances used in production and maintenance.	EN.8d	ISO 26000:2010	Environmental	C	covered 6.5
The company monitors the quantities of all chemicals and other dangerous substances used in production and maintenance.	EN.8d	Cefic RC Management	Environmental	C	covered 3.7.1
The company marks areas used for storage of chemical substances and products.	EN.8e	ISO 9001:2008	Environmental	CbC	expand 7.5.1 to cover labeling. Check for classification and labeling law coverage
The company marks areas used for storage of chemical substances and products.	EN.8e	ISO 14001:2004	Environmental	C	covered 4.4.6
The company marks areas used for storage of chemical substances and products.	EN.8e	OSHAS 18001:2007	Environmental	C	covered 4.4.6
The company marks areas used for storage of chemical substances and products.	EN.8e	SA8000:2008	Environmental	G	add classification and labeling section
The company marks areas used for storage of chemical substances and products.	EN.8e	ISO 26000:2010	Environmental	G	add classification and labeling section
The company marks areas used for storage of chemical substances and products.	EN.8e	Cefic RC Management	Environmental	C	covered 3.4.4 + 3.6.5
The company properly labels all chemical substances and products including name of the chemical and a relevant symbol of danger.	EN.8f	ISO 9001:2008	Environmental	CbC	expand 7.5.1 to cover labeling. Check for classification and labeling law coverage
The company properly labels all chemical substances and products including name of the chemical and a relevant symbol of danger.	EN.8f	ISO 14001:2004	Environmental	C	covered 4.4.6
The company properly labels all chemical substances and products including name of the chemical and a relevant symbol of danger.	EN.8f	OSHAS 18001:2007	Environmental	C	covered 4.4.6
The company properly labels all chemical substances and products including name of the chemical and a relevant symbol of danger.	EN.8f	SA8000:2008	Environmental	G	add classification and labeling section
The company properly labels all chemical substances and products including name of the chemical and a relevant symbol of danger.	EN.8f	ISO 26000:2010	Environmental	G	add classification and labeling section
The company properly labels all chemical substances and products including name of the chemical and a relevant symbol of danger.	EN.8f	Cefic RC Management	Environmental	C	covered 3.4.4
The company considers substitution important and continuously tries to use less harmful chemicals and substances.	EN.8g	ISO 9001:2008	Environmental	CbC	expand 7.3.2 to cover substance substitution. Check if authorization or restriction laws cover.
The company considers substitution important and continuously tries to use less harmful chemicals and substances.	EN.8g	ISO 14001:2004	Environmental	C	covered 4.3.1. ISO 14006 provides very good coverage
The company considers substitution important and continuously tries to use less harmful chemicals and substances.	EN.8g	OSHAS 18001:2007	Environmental	CbC	expand 4.31. to cover substance substitution. Check if authorization or restriction laws cover.
The company considers substitution important and continuously tries to use less harmful chemicals and substances.	EN.8g	SA8000:2008	Environmental	G	add substance substitution. Check if authorization or restriction laws cover.
The company considers substitution important and continuously tries to use less harmful chemicals and substances.	EN.8g	ISO 26000:2010	Environmental	C	covered 6.4.6.2
The company considers substitution important and continuously tries to use less harmful chemicals and substances.	EN.8g	Cefic RC Management	Environmental	C	covered 3.3.4
The company has the necessary permits to operate in or alter the natural environment, and complies with legal requirements.	EN.9a	ISO 9001:2008	Environmental	CbC	expand 7.2.1 to cover location permits. Check for environmental permitting law coverage
The company has the necessary permits to operate in or alter the natural environment, and complies with legal requirements.	EN.9a	ISO 14001:2004	Environmental	C	covered 4.3.2
The company has the necessary permits to operate in or alter the natural environment, and complies with legal requirements.	EN.9a	OSHAS 18001:2007	Environmental	G	add environmental section. Expand 4.3.2. location permits. Check for environmental permitting law coverage
The company has the necessary permits to operate in or alter the natural environment, and complies with legal requirements.	EN.9a	SA8000:2008	Environmental	G	add environmental section. Check for environmental permitting law coverage
The company has the necessary permits to operate in or alter the natural environment, and complies with legal requirements.	EN.9a	ISO 26000:2010	Environmental	C	covered 4.6 & 6.5
The company has the necessary permits to operate in or alter the natural environment, and complies with legal requirements.	EN.9a	Cefic RC Management	Environmental	C	covered 3.3.1
The company is committed to operating within the framework of international conventions addressing biodiversity (e.g. the Convention on Biological Diversity, Cartagena Protocol on Bio-safety and the CITES Convention).	EN.9b	ISO 9001:2008	Environmental	CbC	expand 7.2.1 to cover location permits. Check for environmental permitting law coverage
The company is committed to operating within the framework of international conventions addressing biodiversity (e.g. the Convention on Biological Diversity, Cartagena Protocol on Bio-safety and the CITES Convention).	EN.9b	ISO 14001:2004	Environmental	C	covered 4.3.2
The company is committed to operating within the framework of international conventions addressing biodiversity (e.g. the Convention on Biological Diversity, Cartagena Protocol on Bio-safety and the CITES Convention).	EN.9b	OSHAS 18001:2007	Environmental	G	add environmental section. Expand 4.3.2.environment. Check for environmental permitting law coverage
The company is committed to operating within the framework of international conventions addressing biodiversity (e.g. the Convention on Biological Diversity, Cartagena Protocol on Bio-safety and the CITES Convention).	EN.9b	SA8000:2008	Environmental	G	add environmental section. Check for environmental permitting law coverage

The company is committed to operating within the framework of international conventions addressing biodiversity (e.g. the Convention on Biological Diversity, Cartagena Protocol on Bio-safety and the CITES Convention).	EN.9b	ISO 26000:2010	Environmental	C	covered 4.6 & 6.5
The company is committed to operating within the framework of international conventions addressing biodiversity (e.g. the Convention on Biological Diversity, Cartagena Protocol on Bio-safety and the CITES Convention).	EN.9b	Cefic RC Management	Environmental	C	covered 3.3.1
The company has assessed important positive and negative impacts of its operations and activities on the natural environment and biodiversity (e.g. IUCN's Red List of Threatened Species and no alien invasive species).	EN.9c	ISO 9001:2008	Environmental	CbC	expand 7.2.1 to cover location permits. Check for environmental permitting law coverage
The company has assessed important positive and negative impacts of its operations and activities on the natural environment and biodiversity (e.g. IUCN's Red List of Threatened Species and no alien invasive species).	EN.9c	ISO 14001:2004	Environmental	C	covered 4.3.1 + 4.4.6. ISO 14040 better coverage.
The company has assessed important positive and negative impacts of its operations and activities on the natural environment and biodiversity (e.g. IUCN's Red List of Threatened Species and no alien invasive species).	EN.9c	OSHAS 18001:2007	Environmental	G	add environmental section. Expand 4.3.1 + 4.4.6. environment. Check for environmental permitting law coverage
The company has assessed important positive and negative impacts of its operations and activities on the natural environment and biodiversity (e.g. IUCN's Red List of Threatened Species and no alien invasive species).	EN.9c	SA8000:2008	Environmental	G	add environmental section. Check for environmental permitting law coverage
The company has assessed important positive and negative impacts of its operations and activities on the natural environment and biodiversity (e.g. IUCN's Red List of Threatened Species and no alien invasive species).	EN.9c	ISO 26000:2010	Environmental	C	covered 4.6 & 6.5
The company has assessed important positive and negative impacts of its operations and activities on the natural environment and biodiversity (e.g. IUCN's Red List of Threatened Species and no alien invasive species).	EN.9c	Cefic RC Management	Environmental	C	covered 3.3.5
The company has previously and/or is currently taking measures to prevent and reduce the impacts of its operations and activities on biodiversity.	EN.9d	ISO 9001:2008	Environmental	CbC	expand 7.5.1 to cover location permits. Check for environmental permitting law coverage
The company has previously and/or is currently taking measures to prevent and reduce the impacts of its operations and activities on biodiversity.	EN.9d	ISO 14001:2004	Environmental	C	covered 4.3.2.ISO 14040 better coverage.
The company has previously and/or is currently taking measures to prevent and reduce the impacts of its operations and activities on biodiversity.	EN.9d	OSHAS 18001:2007	Environmental	G	add environmental section. Expand 4.3.2. location permits. Check for environmental permitting law coverage
The company has previously and/or is currently taking measures to prevent and reduce the impacts of its operations and activities on biodiversity.	EN.9d	SA8000:2008	Environmental	G	add environmental section. Check for environmental permitting law coverage
The company has previously and/or is currently taking measures to prevent and reduce the impacts of its operations and activities on biodiversity.	EN.9d	ISO 26000:2010	Environmental	C	covered 6.5
The company has previously and/or is currently taking measures to prevent and reduce the impacts of its operations and activities on biodiversity.	EN.9d	Cefic RC Management	Environmental	C	covered 3.3.5
The company clearly labels products containing GMOs and indicates if GMOs have been used in the production process.	EN.9e	ISO 9001:2008	Environmental	CbC	expand 7.5.1 to cover labeling. Check for classification and labeling law coverage
The company clearly labels products containing GMOs and indicates if GMOs have been used in the production process.	EN.9e	ISO 14001:2004	Environmental	C	covered 4.4.6
The company clearly labels products containing GMOs and indicates if GMOs have been used in the production process.	EN.9e	OSHAS 18001:2007	Environmental	C	covered 4.4.6
The company clearly labels products containing GMOs and indicates if GMOs have been used in the production process.	EN.9e	SA8000:2008	Environmental	G	add classification and labeling section
The company clearly labels products containing GMOs and indicates if GMOs have been used in the production process.	EN.9e	ISO 26000:2010	Environmental	G	add classification and labeling section
The company clearly labels products containing GMOs and indicates if GMOs have been used in the production process.	EN.9e	Cefic RC Management	Environmental	C	covered 3.4.4
The company ensures that it has not had any unintended releases of GMOs.	EN.9f	ISO 9001:2008	Environmental	CbC	expand 7.5.1 to cover GMO. Check for classification and labeling law coverage
The company ensures that it has not had any unintended releases of GMOs.	EN.9f	ISO 14001:2004	Environmental	C	covered 4.4.6
The company ensures that it has not had any unintended releases of GMOs.	EN.9f	OSHAS 18001:2007	Environmental	CbC	expand 4.4.6 to cover GMO
The company ensures that it has not had any unintended releases of GMOs.	EN.9f	SA8000:2008	Environmental	G	add classification and labeling section
The company ensures that it has not had any unintended releases of GMOs.	EN.9f	ISO 26000:2010	Environmental	C	covered 6.5.6
The company ensures that it has not had any unintended releases of GMOs.	EN.9f	Cefic RC Management	Environmental	C	covered 3.6.4 + 3.6.5
The company documents that workers have been adequately trained to handle GMOs.	EN.9g	ISO 9001:2008	Environmental	CbC	expand 6.2.2 to cover environmental training
The company documents that workers have been adequately trained to handle GMOs.	EN.9g	ISO 14001:2004	Environmental	C	covered 4.4.2
The company documents that workers have been adequately trained to handle GMOs.	EN.9g	OSHAS 18001:2007	Environmental	C	covered 4.4.2
The company documents that workers have been adequately trained to handle GMOs.	EN.9g	SA8000:2008	Environmental	C	covered 9.5 b& c to cover environmental training
The company documents that workers have been adequately trained to handle GMOs.	EN.9g	ISO 26000:2010	Environmental	C	covered 6.4.7
The company documents that workers have been adequately trained to handle GMOs.	EN.9g	Cefic RC Management	Environmental	C	covered 3.5.4
The company has the necessary permits and complies with legal requirements regarding the cultivation, harvest, extraction and/or use of natural resources (e.g. wood, fish, metals, oil, coal etc).	EN.10a	ISO 9001:2008	Environmental	CbC	expand 7.2.1 to cover natural resource permits. Check for environmental permitting law coverage
The company has the necessary permits and complies with legal requirements regarding the cultivation, harvest, extraction and/or use of natural resources (e.g. wood, fish, metals, oil, coal etc).	EN.10a	ISO 14001:2004	Environmental	C	covered 4.3.2
The company has the necessary permits and complies with legal requirements regarding the cultivation, harvest, extraction and/or use of natural resources (e.g. wood, fish, metals, oil, coal etc).	EN.10a	OSHAS 18001:2007	Environmental	G	add environmental section. Expand 4.3.2. natural resource permits. Check for environmental permitting law coverage
The company has the necessary permits and complies with legal requirements regarding the cultivation, harvest, extraction and/or use of natural resources (e.g. wood, fish, metals, oil, coal etc).	EN.10a	SA8000:2008	Environmental	G	add environmental section. Check for environmental permitting law coverage

The company has the necessary permits and complies with legal requirements regarding the cultivation, harvest, extraction and/or use of natural resources (e.g. wood, fish, metals, oil, coal etc).	EN.10a	ISO 26000:2010	Environmental	C	covered 4.6 & 6.5
The company has the necessary permits and complies with legal requirements regarding the cultivation, harvest, extraction and/or use of natural resources (e.g. wood, fish, metals, oil, coal etc).	EN.10a	Cefic RC Management	Environmental	C	covered 3.3.1
The company complies with legal requirements regarding the cultivation, harvest, extraction and/or use of natural resources (e.g. wood, fish, metals, oil, coal etc).	EN.10b	ISO 9001:2008	Environmental	CbC	expand 7.2.1 to cover natural resource permits. Check for environmental permitting law coverage
The company complies with legal requirements regarding the cultivation, harvest, extraction and/or use of natural resources (e.g. wood, fish, metals, oil, coal etc).	EN.10b	ISO 14001:2004	Environmental	C	covered 4.3.2
The company complies with legal requirements regarding the cultivation, harvest, extraction and/or use of natural resources (e.g. wood, fish, metals, oil, coal etc).	EN.10b	OSHAS 18001:2007	Environmental	G	add environmental section. Expand 4.3.2. natural resource permits. Check for environmental permitting law coverage
The company complies with legal requirements regarding the cultivation, harvest, extraction and/or use of natural resources (e.g. wood, fish, metals, oil, coal etc).	EN.10b	SA8000:2008	Environmental	G	add environmental section. Check for environmental permitting law coverage
The company complies with legal requirements regarding the cultivation, harvest, extraction and/or use of natural resources (e.g. wood, fish, metals, oil, coal etc).	EN.10b	ISO 26000:2010	Environmental	C	covered 4.6 & 6.5
The company complies with legal requirements regarding the cultivation, harvest, extraction and/or use of natural resources (e.g. wood, fish, metals, oil, coal etc).	EN.10b	Cefic RC Management	Environmental	C	covered 3.3.1
The company ensures that workers are trained in the sustainable cultivation, harvesting, extraction and/or use of natural resources.	EN.10c	ISO 9001:2008	Environmental	CbC	expand 6.2.2 to cover environmental training
The company ensures that workers are trained in the sustainable cultivation, harvesting, extraction and/or use of natural resources.	EN.10c	ISO 14001:2004	Environmental	C	covered 4.4.2
The company ensures that workers are trained in the sustainable cultivation, harvesting, extraction and/or use of natural resources.	EN.10c	OSHAS 18001:2007	Environmental	C	covered 4.4.2
The company ensures that workers are trained in the sustainable cultivation, harvesting, extraction and/or use of natural resources.	EN.10c	SA8000:2008	Environmental	C	covered 9.5 b& c to cover environmental training
The company ensures that workers are trained in the sustainable cultivation, harvesting, extraction and/or use of natural resources.	EN.10c	ISO 26000:2010	Environmental	C	covered 6.4.7
The company ensures that workers are trained in the sustainable cultivation, harvesting, extraction and/or use of natural resources.	EN.10c	Cefic RC Management	Environmental	C	covered 3.5.4
The company continuously attempts to prevent, minimise and remedy significant impacts on natural resources through environmentally friendly methods and alternative resource use.	EN.10d	ISO 9001:2008	Environmental	CbC	expand 7.2.1 to cover natural resources Check for environmental permitting law coverage
The company continuously attempts to prevent, minimise and remedy significant impacts on natural resources through environmentally friendly methods and alternative resource use.	EN.10d	ISO 14001:2004	Environmental	C	covered 4.3.1 + 4.4.6. ISO 14040 better coverage.
The company continuously attempts to prevent, minimise and remedy significant impacts on natural resources through environmentally friendly methods and alternative resource use.	EN.10d	OSHAS 18001:2007	Environmental	G	add environmental section. Expand 4.3.1 + 4.4.6. environment. Check for environmental permitting law coverage
The company continuously attempts to prevent, minimise and remedy significant impacts on natural resources through environmentally friendly methods and alternative resource use.	EN.10d	SA8000:2008	Environmental	G	add environmental section. Check for environmental permitting law coverage
The company continuously attempts to prevent, minimise and remedy significant impacts on natural resources through environmentally friendly methods and alternative resource use.	EN.10d	ISO 26000:2010	Environmental	C	covered 6.5.6
The company continuously attempts to prevent, minimise and remedy significant impacts on natural resources through environmentally friendly methods and alternative resource use.	EN.10d	Cefic RC Management	Environmental	C	covered 3.7.4
The company ensures that its use of renewable resources does not negatively affect the sustainability of the resource (i.e. the resource's ability to regenerate).	EN.10e	ISO 9001:2008	Environmental	CbC	expand 7.2.1 to cover natural resources Check for environmental permitting law coverage
The company ensures that its use of renewable resources does not negatively affect the sustainability of the resource (i.e. the resource's ability to regenerate).	EN.10e	ISO 14001:2004	Environmental	C	covered 4.3.1 + 4.4.6. ISO 14040 better coverage.
The company ensures that its use of renewable resources does not negatively affect the sustainability of the resource (i.e. the resource's ability to regenerate).	EN.10e	OSHAS 18001:2007	Environmental	G	add environmental section. Expand 4.3.1 + 4.4.6. environment. Check for environmental permitting law coverage
The company ensures that its use of renewable resources does not negatively affect the sustainability of the resource (i.e. the resource's ability to regenerate).	EN.10e	SA8000:2008	Environmental	G	add environmental section. Check for environmental permitting law coverage
The company ensures that its use of renewable resources does not negatively affect the sustainability of the resource (i.e. the resource's ability to regenerate).	EN.10e	ISO 26000:2010	Environmental	C	covered 6.5.6
The company ensures that its use of renewable resources does not negatively affect the sustainability of the resource (i.e. the resource's ability to regenerate).	EN.10e	Cefic RC Management	Environmental	C	covered 3.3.2
The company demonstrates efforts to substitute non-renewable resources used in production with renewable resources.	EN.10f	ISO 9001:2008	Environmental	CbC	expand 7.2.1 to cover natural resources Check for environmental permitting law coverage
The company demonstrates efforts to substitute non-renewable resources used in production with renewable resources.	EN.10f	ISO 14001:2004	Environmental	C	covered 4.3.1 + 4.4.6. ISO 14040 better coverage.
The company demonstrates efforts to substitute non-renewable resources used in production with renewable resources.	EN.10f	OSHAS 18001:2007	Environmental	G	add environmental section. Expand 4.3.1 + 4.4.6. environment. Check for environmental permitting law coverage
The company demonstrates efforts to substitute non-renewable resources used in production with renewable resources.	EN.10f	SA8000:2008	Environmental	G	add environmental section. Check for environmental permitting law coverage
The company demonstrates efforts to substitute non-renewable resources used in production with renewable resources.	EN.10f	ISO 26000:2010	Environmental	C	covered 6.5.6
The company demonstrates efforts to substitute non-renewable resources used in production with renewable resources.	EN.10f	Cefic RC Management	Environmental	C	covered 3.3.2
The company works with local and national public authorities as well as with international institutions to address sustainability issues related to natural resources (e.g. wood, water, fish, metals, oil etc.).	EN.10g	ISO 9001:2008	Environmental	PG	Add external communication to cover communication beyond customers and include natural resource aspects. Add community as stakeholder.
The company works with local and national public authorities as well as with international institutions to address sustainability issues related to natural resources (e.g. wood, water, fish, metals, oil etc.).	EN.10g	ISO 14001:2004	Environmental	CbC	Expand 4.4.3 to include natural resource aspects. EMAS more robust
The company works with local and national public authorities as well as with international institutions to address sustainability issues related to natural resources (e.g. wood, water, fish, metals, oil etc.).	EN.10g	OSHAS 18001:2007	Environmental	CbC	Expand 4.4.3 to include quality, env, labor/human rights and anti-corruption
The company works with local and national public authorities as well as with international institutions to address sustainability issues related to natural resources (e.g. wood, water, fish, metals, oil etc.).	EN.10g	SA8000:2008	Environmental	CbC	Expand 9.14 to include natural resource aspects

The company works with local and national public authorities as well as with international institutions to address sustainability issues related to natural resources (e.g. wood, water, fish, metals, oil etc.).	EN.10g	ISO 26000:2010	Environmental	C	section 7.5 covers this item
The company works with local and national public authorities as well as with international institutions to address sustainability issues related to natural resources (e.g. wood, water, fish, metals, oil etc.).	EN.10g	Cefic RC Management	Environmental	C	expand 3.5.6 to cover include natural resource aspects
The company uses environmentally friendly technology.	EN.11a	ISO 9001:2008	Environmental	CbC	expand 7.5.1 to cover env friendly tech. Check for environmental permitting law coverage
The company uses environmentally friendly technology.	EN.11a	ISO 14001:2004	Environmental	C	covered 4.4.6. ISO 14040 & 14006 better coverage.
The company uses environmentally friendly technology.	EN.11a	OSHAS 18001:2007	Environmental	G	add environmental section. Expand 4.4.6 to cover env friendly tech. Check for environmental permitting law coverage
The company uses environmentally friendly technology.	EN.11a	SA8000:2008	Environmental	G	add environmental section. Check for environmental permitting law coverage
The company uses environmentally friendly technology.	EN.11a	ISO 26000:2010	Environmental	C	covered 6.5
The company uses environmentally friendly technology.	EN.11a	Cefic RC Management	Environmental	C	covered 3.6.4 & 3.6.5
The company regularly evaluates its processes and technologies to see if there are more environmentally friendly alternatives.	EN.11b	ISO 9001:2008	Environmental	CbC	expand 7.2.1 to cover natural resources Check for environmental permitting law coverage
The company regularly evaluates its processes and technologies to see if there are more environmentally friendly alternatives.	EN.11b	ISO 14001:2004	Environmental	C	covered 4.3.1. ISO 14040 & 14006 better coverage.
The company regularly evaluates its processes and technologies to see if there are more environmentally friendly alternatives.	EN.11b	OSHAS 18001:2007	Environmental	G	add environmental section. Expand 4.3.1 + 4.4.6. environment. Check for environmental permitting law coverage
The company regularly evaluates its processes and technologies to see if there are more environmentally friendly alternatives.	EN.11b	SA8000:2008	Environmental	G	add environmental section. Check for environmental permitting law coverage
The company regularly evaluates its processes and technologies to see if there are more environmentally friendly alternatives.	EN.11b	ISO 26000:2010	Environmental	C	covered 6.5.6
The company regularly evaluates its processes and technologies to see if there are more environmentally friendly alternatives.	EN.11b	Cefic RC Management	Environmental	C	covered 3.3.2
When developing new technologies and products, the company focuses on developing environmentally friendly technology e.g. by using life cycle assessments (LCA), design for sustainability or a cradle-to-cradle approach.	EN.11c	ISO 9001:2008	Environmental	G	expand 7.3 to include LCA. Use ISO 14040
When developing new technologies and products, the company focuses on developing environmentally friendly technology e.g. by using life cycle assessments (LCA), design for sustainability or a cradle-to-cradle approach.	EN.11c	ISO 14001:2004	Environmental	C	covered 4.3.1. ISO 14040 better coverage
When developing new technologies and products, the company focuses on developing environmentally friendly technology e.g. by using life cycle assessments (LCA), design for sustainability or a cradle-to-cradle approach.	EN.11c	OSHAS 18001:2007	Environmental	G	add environmental section. Expand 4.3.1 . Use ISO 14040
When developing new technologies and products, the company focuses on developing environmentally friendly technology e.g. by using life cycle assessments (LCA), design for sustainability or a cradle-to-cradle approach.	EN.11c	SA8000:2008	Environmental	G	add environmental section. Use ISO 14040
When developing new technologies and products, the company focuses on developing environmentally friendly technology e.g. by using life cycle assessments (LCA), design for sustainability or a cradle-to-cradle approach.	EN.11c	ISO 26000:2010	Environmental	C	covered 6.5.2.1. ISO 14040 better coverage
When developing new technologies and products, the company focuses on developing environmentally friendly technology e.g. by using life cycle assessments (LCA), design for sustainability or a cradle-to-cradle approach.	EN.11c	Cefic RC Management	Environmental	C	covered 3.3.2. ISO 14040 better coverage
When planning new investments in technology, the company considers the best available technology and stipulates minimum environmental criteria.	EN.11d	ISO 9001:2008	Environmental	CbC	expand 7.3 to include LCA. Use ISO 14040
When planning new investments in technology, the company considers the best available technology and stipulates minimum environmental criteria.	EN.11d	ISO 14001:2004	Environmental	C	covered 4.4.6. ISO 14040 better coverage
When planning new investments in technology, the company considers the best available technology and stipulates minimum environmental criteria.	EN.11d	OSHAS 18001:2007	Environmental	G	add environmental section. Expand 4.4.6 Use ISO 14040
When planning new investments in technology, the company considers the best available technology and stipulates minimum environmental criteria.	EN.11d	SA8000:2008	Environmental	G	add environmental section. Use ISO 14040
When planning new investments in technology, the company considers the best available technology and stipulates minimum environmental criteria.	EN.11d	ISO 26000:2010	Environmental	C	covered 6.5. ISO 14040 better coverage
When planning new investments in technology, the company considers the best available technology and stipulates minimum environmental criteria.	EN.11d	Cefic RC Management	Environmental	C	covered 3.3.2. ISO 14040 better coverage
When investing in new buildings, the company implements environmentally responsible and resource-efficient materials and/or technologies.	EN.11e	ISO 9001:2008	Environmental	CbC	expand 7.3 to building efficiency
When investing in new buildings, the company implements environmentally responsible and resource-efficient materials and/or technologies.	EN.11e	ISO 14001:2004	Environmental	C	covered 4.4.6.
When investing in new buildings, the company implements environmentally responsible and resource-efficient materials and/or technologies.	EN.11e	OSHAS 18001:2007	Environmental	CbC	add environmental section. Expand 4.4.6 to cover building efficiency
When investing in new buildings, the company implements environmentally responsible and resource-efficient materials and/or technologies.	EN.11e	SA8000:2008	Environmental	CbC	add environmental section. Expand 9.1 to cover building efficiency. Use ISO 14040
When investing in new buildings, the company implements environmentally responsible and resource-efficient materials and/or technologies.	EN.11e	ISO 26000:2010	Environmental	C	covered 6.5.
When investing in new buildings, the company implements environmentally responsible and resource-efficient materials and/or technologies.	EN.11e	Cefic RC Management	Environmental	C	covered 3.3.2. ISO 14040 better coverage
The company makes information describing the environmental performance and benefits of using environmentally friendly technologies available to stakeholders.	EN.11f	ISO 9001:2008	Environmental	PG	Add external communication to 7.2.3 to cover communication beyond customers and include natural resource aspects. Add community as stakeholder.
The company makes information describing the environmental performance and benefits of using environmentally friendly technologies available to stakeholders.	EN.11f	ISO 14001:2004	Environmental	C	covered 4.4.3 . EMAs more robust

The company makes information describing the environmental performance and benefits of using environmentally friendly technologies available to stakeholders.	EN.11f	OSHAS 18001:2007	Environmental	CbC	Expand 4.4.3 to include environmental
The company makes information describing the environmental performance and benefits of using environmentally friendly technologies available to stakeholders.	EN.11f	SA8000:2008	Environmental	CbC	Expand 9.14 to include environmental aspects
The company makes information describing the environmental performance and benefits of using environmentally friendly technologies available to stakeholders.	EN.11f	ISO 26000:2010	Environmental	C	section 7.5 covers this item
The company makes information describing the environmental performance and benefits of using environmentally friendly technologies available to stakeholders.	EN.11f	Cefic RC Management	Environmental	C	covered 3.5
The company's CEO, director or president has declared that the company will not engage in corruption at any time or in any form.	AC.1a	ISO 9001:2008	Anti-corruption	G	expand 5.3 to include anti-corruption. Check if code of conduct covers this item
The company's CEO, director or president has declared that the company will not engage in corruption at any time or in any form.	AC.1a	ISO 14001:2004	Anti-corruption	G	expand 4.2 to include anti-corruption. Check if code of conduct covers this item
The company's CEO, director or president has declared that the company will not engage in corruption at any time or in any form.	AC.1a	OSHAS 18001:2007	Anti-corruption	G	expand 4.2 to include product, OHS, human/labor rights and anti-corruption. Check if code of conduct covers this item
The company's CEO, director or president has declared that the company will not engage in corruption at any time or in any form.	AC.1a	SA8000:2008	Anti-corruption	C	covered 9.1c
The company's CEO, director or president has declared that the company will not engage in corruption at any time or in any form.	AC.1a	ISO 26000:2010	Anti-corruption	C	covered 6.6.3.
The company's CEO, director or president has declared that the company will not engage in corruption at any time or in any form.	AC.1a	Cefic RC Management	Anti-corruption	G	expand 3.2 t to include anti-corruption. Check if code of conduct covers this item
The company has a policy rejecting corruption and requiring all directors, managers and workers worldwide to behave ethically and in conformity with the law.	AC.1b	ISO 9001:2008	Anti-corruption	G	expand 5.3 to include anti-corruption. Check if code of conduct covers this item
The company has a policy rejecting corruption and requiring all directors, managers and workers worldwide to behave ethically and in conformity with the law.	AC.1b	ISO 14001:2004	Anti-corruption	G	expand 4.2 to include anti-corruption. Check if code of conduct covers this item
The company has a policy rejecting corruption and requiring all directors, managers and workers worldwide to behave ethically and in conformity with the law.	AC.1b	OSHAS 18001:2007	Anti-corruption	G	expand 4.2 to include product, OHS, human/labor rights and anti-corruption. Check if code of conduct covers this item
The company has a policy rejecting corruption and requiring all directors, managers and workers worldwide to behave ethically and in conformity with the law.	AC.1b	SA8000:2008	Anti-corruption	CbC	expand 9.1 to include anti-corruption. Check if code of conduct covers this item
The company has a policy rejecting corruption and requiring all directors, managers and workers worldwide to behave ethically and in conformity with the law.	AC.1b	ISO 26000:2010	Anti-corruption	C	covered 6.6.3. & 4.4
The company has a policy rejecting corruption and requiring all directors, managers and workers worldwide to behave ethically and in conformity with the law.	AC.1b	Cefic RC Management	Anti-corruption	G	expand 3.2 t to include anti-corruption. Check if code of conduct covers this item
The company anti-corruption policy includes how to handle requests for facilitation payments, giving and receiving gifts, engaging in sponsorships, giving political contributions, and how to conduct responsible lobbying.	AC.1c	ISO 9001:2008	Anti-corruption	G	expand 5.3 to include anti-corruption. Check if code of conduct covers this item
The company anti-corruption policy includes how to handle requests for facilitation payments, giving and receiving gifts, engaging in sponsorships, giving political contributions, and how to conduct responsible lobbying.	AC.1c	ISO 14001:2004	Anti-corruption	G	expand 4.2 to include anti-corruption. Check if code of conduct covers this item
The company anti-corruption policy includes how to handle requests for facilitation payments, giving and receiving gifts, engaging in sponsorships, giving political contributions, and how to conduct responsible lobbying.	AC.1c	OSHAS 18001:2007	Anti-corruption	G	expand 4.2 to include product, OHS, human/labor rights and anti-corruption. Check if code of conduct covers this item
The company anti-corruption policy includes how to handle requests for facilitation payments, giving and receiving gifts, engaging in sponsorships, giving political contributions, and how to conduct responsible lobbying.	AC.1c	SA8000:2008	Anti-corruption	C	covered 9.1c
The company anti-corruption policy includes how to handle requests for facilitation payments, giving and receiving gifts, engaging in sponsorships, giving political contributions, and how to conduct responsible lobbying.	AC.1c	ISO 26000:2010	Anti-corruption	C	covered 6.6.3 & 6.6.2 & 6.6.4 & 7.3.3.2
The company anti-corruption policy includes how to handle requests for facilitation payments, giving and receiving gifts, engaging in sponsorships, giving political contributions, and how to conduct responsible lobbying.	AC.1c	Cefic RC Management	Anti-corruption	G	expand 3.2 t to include anti-corruption. Check if code of conduct covers this item
The company has defined benchmarks and indicators regarding its anti-corruption initiatives and reports these to the public (e.g. in its annual CSR report)	AC.1d	ISO 9001:2008	Anti-corruption	G	Add external communication to cover communication beyond customers and to include OHS, env, labor/human rights and anti-corruption. Add community as stakeholder.
The company has defined benchmarks and indicators regarding its anti-corruption initiatives and reports these to the public (e.g. in its annual CSR report)	AC.1d	ISO 14001:2004	Anti-corruption	G	Expand 4.4.3 to include anti-corruption.
The company has defined benchmarks and indicators regarding its anti-corruption initiatives and reports these to the public (e.g. in its annual CSR report)	AC.1d	OSHAS 18001:2007	Anti-corruption	G	Expand 4.4.3 to include anti-corruption
The company has defined benchmarks and indicators regarding its anti-corruption initiatives and reports these to the public (e.g. in its annual CSR report)	AC.1d	SA8000:2008	Anti-corruption	C	covered 9.1e
The company has defined benchmarks and indicators regarding its anti-corruption initiatives and reports these to the public (e.g. in its annual CSR report)	AC.1d	ISO 26000:2010	Anti-corruption	C	section 6.6.3 covers this item
The company has defined benchmarks and indicators regarding its anti-corruption initiatives and reports these to the public (e.g. in its annual CSR report)	AC.1d	Cefic RC Management	Anti-corruption	PG	expand 3.5.6 to cover anti-corruption
The company has defined benchmarks and indicators regarding its anti-corruption initiatives and reports these to the public (e.g. in its annual CSR report)	AC.1e	ISO 9001:2008	Anti-corruption	G	Add external communication to cover communication beyond customers and to include OHS, env, labor/human rights and anti-corruption. Add community as stakeholder.
The company has defined benchmarks and indicators regarding its anti-corruption initiatives and reports these to the public (e.g. in its annual CSR report)	AC.1e	ISO 14001:2004	Anti-corruption	G	Expand 4.4.3 to include anti-corruption.
The company has defined benchmarks and indicators regarding its anti-corruption initiatives and reports these to the public (e.g. in its annual CSR report)	AC.1e	OSHAS 18001:2007	Anti-corruption	G	Expand 4.4.3 to include anti-corruption

The company has defined benchmarks and indicators regarding its anti-corruption initiatives and reports these to the public (e.g. in its annual CSR report)	AC.1e	SA8000:2008	Anti-corruption	C	covered 9.1e
The company has defined benchmarks and indicators regarding its anti-corruption initiatives and reports these to the public (e.g. in its annual CSR report)	AC.1e	ISO 26000:2010	Anti-corruption	C	section 6.6.3 covers this item
The company has defined benchmarks and indicators regarding its anti-corruption initiatives and reports these to the public (e.g. in its annual CSR report)	AC.1e	Cefic RC Management	Anti-corruption	PG	expand 3.4.5 & 3.5.6 to cover anti-corruption
The company evaluates the potential areas of corruption including factors such as type of transaction, countries of operation, industries, and customers or business partners involved.	AC.2a	ISO 9001:2008	Anti-corruption	G	Expand 7.2.2. to cover anti-corruption.
The company evaluates the potential areas of corruption including factors such as type of transaction, countries of operation, industries, and customers or business partners involved.	AC.2a	ISO 14001:2004	Anti-corruption	G	Expand 4.3.1 & 4.3.2 to include anti-corruption.
The company evaluates the potential areas of corruption including factors such as type of transaction, countries of operation, industries, and customers or business partners involved.	AC.2a	OSHAS 18001:2007	Anti-corruption	G	Expand 4.3.1 & 4.3.2 to include anti-corruption.
The company evaluates the potential areas of corruption including factors such as type of transaction, countries of operation, industries, and customers or business partners involved.	AC.2a	SA8000:2008	Anti-corruption	C	covered 9.5
The company evaluates the potential areas of corruption including factors such as type of transaction, countries of operation, industries, and customers or business partners involved.	AC.2a	ISO 26000:2010	Anti-corruption	C	section 6.6.3 covers this item
The company evaluates the potential areas of corruption including factors such as type of transaction, countries of operation, industries, and customers or business partners involved.	AC.2a	Cefic RC Management	Anti-corruption	G	expand 3.3.1 & 3.3.2 to cover anti-corruption
The company evaluates the risk of corruption when workers, agents, intermediaries or consultants deal with public officials (including workers of state owned companies).	AC.2b	ISO 9001:2008	Anti-corruption	G	Expand 7.2.2. to cover anti-corruption.
The company evaluates the risk of corruption when workers, agents, intermediaries or consultants deal with public officials (including workers of state owned companies).	AC.2b	ISO 14001:2004	Anti-corruption	G	Expand 4.3.1 & 4.3.2 to include anti-corruption.
The company evaluates the risk of corruption when workers, agents, intermediaries or consultants deal with public officials (including workers of state owned companies).	AC.2b	OSHAS 18001:2007	Anti-corruption	G	Expand 4.3.1 & 4.3.2 to include anti-corruption.
The company evaluates the risk of corruption when workers, agents, intermediaries or consultants deal with public officials (including workers of state owned companies).	AC.2b	SA8000:2008	Anti-corruption	C	covered 9.5
The company evaluates the risk of corruption when workers, agents, intermediaries or consultants deal with public officials (including workers of state owned companies).	AC.2b	ISO 26000:2010	Anti-corruption	C	section 6.6.3 covers this item
The company evaluates the risk of corruption when workers, agents, intermediaries or consultants deal with public officials (including workers of state owned companies).	AC.2b	Cefic RC Management	Anti-corruption	G	expand 3.3.1 & 3.3.2 to cover anti-corruption
The company evaluates the risk of internal and external conflicts of interest in relation to business partners.	AC.2c	ISO 9001:2008	Anti-corruption	G	Expand 7.2.2. & 7.4.1 to cover anti-corruption.
The company evaluates the risk of internal and external conflicts of interest in relation to business partners.	AC.2c	ISO 14001:2004	Anti-corruption	G	Expand 4.3.1 & 4.3.2 & 4.4.6 to include anti-corruption.
The company evaluates the risk of internal and external conflicts of interest in relation to business partners.	AC.2c	OSHAS 18001:2007	Anti-corruption	G	Expand 4.3.1 & 4.3.2 & 4.4.6 to include anti-corruption.
The company evaluates the risk of internal and external conflicts of interest in relation to business partners.	AC.2c	SA8000:2008	Anti-corruption	C	covered 9.5 & 9.8
The company evaluates the risk of internal and external conflicts of interest in relation to business partners.	AC.2c	ISO 26000:2010	Anti-corruption	C	section 6.6.3 covers this item
The company evaluates the risk of internal and external conflicts of interest in relation to business partners.	AC.2c	Cefic RC Management	Anti-corruption	G	expand 3.3.1 & 3.3.2 & 3.6.2 to cover anti-corruption
The company has developed an action plan to address the risk of corruption, and has defined responsibilities for each task, as a minimum for high-risk areas.	AC.2d	ISO 9001:2008	Anti-corruption	G	Expand 8.5.2 to cover anti-corruption.
The company has developed an action plan to address the risk of corruption, and has defined responsibilities for each task, as a minimum for high-risk areas.	AC.2d	ISO 14001:2004	Anti-corruption	G	Expand 4.5.3. to include anti-corruption.
The company has developed an action plan to address the risk of corruption, and has defined responsibilities for each task, as a minimum for high-risk areas.	AC.2d	OSHAS 18001:2007	Anti-corruption	G	Expand 4.5.3.2 & 4.4.6 to include anti-corruption.
The company has developed an action plan to address the risk of corruption, and has defined responsibilities for each task, as a minimum for high-risk areas.	AC.2d	SA8000:2008	Anti-corruption	C	covered 9.11 & 9.12
The company has developed an action plan to address the risk of corruption, and has defined responsibilities for each task, as a minimum for high-risk areas.	AC.2d	ISO 26000:2010	Anti-corruption	C	section 6.6.3 covers this item
The company has developed an action plan to address the risk of corruption, and has defined responsibilities for each task, as a minimum for high-risk areas.	AC.2d	Cefic RC Management	Anti-corruption	G	expand 3.7.4 to cover anti-corruption
The company has identified internal functions with the highest risk of corruption within the company and seeks to address these weaknesses.	AC.2e	ISO 9001:2008	Anti-corruption	G	Expand 7.2.2. to cover anti-corruption.
The company has identified internal functions with the highest risk of corruption within the company and seeks to address these weaknesses.	AC.2e	ISO 14001:2004	Anti-corruption	G	Expand 4.3.1 & 4.3.2 to include anti-corruption.
The company has identified internal functions with the highest risk of corruption within the company and seeks to address these weaknesses.	AC.2e	OSHAS 18001:2007	Anti-corruption	G	Expand 4.3.1 & 4.3.2 to include anti-corruption.
The company has identified internal functions with the highest risk of corruption within the company and seeks to address these weaknesses.	AC.2e	SA8000:2008	Anti-corruption	C	covered 9.5
The company has identified internal functions with the highest risk of corruption within the company and seeks to address these weaknesses.	AC.2e	ISO 26000:2010	Anti-corruption	C	section 6.6.3 covers this item
The company has identified internal functions with the highest risk of corruption within the company and seeks to address these weaknesses.	AC.2e	Cefic RC Management	Anti-corruption	G	expand 3.3.1 & 3.3.2 to cover anti-corruption
The company informs all workers about its anti-corruption commitment.	AC.3a	ISO 9001:2008	Anti-corruption	G	expand 6.2.2 to cover anti-corruption. Check if code of conduct covers this item.
The company informs all workers about its anti-corruption commitment.	AC.3a	ISO 14001:2004	Anti-corruption	G	expand 4.4.2 to cover anti-corruption. Check if code of conduct covers this item.
The company informs all workers about its anti-corruption commitment.	AC.3a	OSHAS 18001:2007	Anti-corruption	G	expand 4.4.2 to cover anti-corruption. Check if code of conduct covers this item.
The company informs all workers about its anti-corruption commitment.	AC.3a	SA8000:2008	Anti-corruption	C	covered 9.5
The company informs all workers about its anti-corruption commitment.	AC.3a	ISO 26000:2010	Anti-corruption	C	covered 6.6.3
The company informs all workers about its anti-corruption commitment.	AC.3a	Cefic RC Management	Anti-corruption	G	expand 3.4.6 to cover anti-corruption. Check if code of conduct covers this item.

The company provides regular anti-corruption training for all relevant workers within the organisation e.g. procurement and sales staff.	AC.3b	ISO 9001:2008	Anti-corruption	G	expand 6.2.2 to cover anti-corruption. Check if code of conduct covers this item.
The company provides regular anti-corruption training for all relevant workers within the organisation e.g. procurement and sales staff.	AC.3b	ISO 14001:2004	Anti-corruption	G	expand 4.4.2 to cover anti-corruption. Check if code of conduct covers this item.
The company provides regular anti-corruption training for all relevant workers within the organisation e.g. procurement and sales staff.	AC.3b	OSHAS 18001:2007	Anti-corruption	G	expand 4.4.2 to cover anti-corruption. Check if code of conduct covers this item.
The company provides regular anti-corruption training for all relevant workers within the organisation e.g. procurement and sales staff.	AC.3b	SA8000:2008	Anti-corruption	C	covered 9.5
The company provides regular anti-corruption training for all relevant workers within the organisation e.g. procurement and sales staff.	AC.3b	ISO 26000:2010	Anti-corruption	C	covered 6.6.3
The company provides regular anti-corruption training for all relevant workers within the organisation e.g. procurement and sales staff.	AC.3b	Cefic RC Management	Anti-corruption	G	expand 3.4.6 to cover anti-corruption. Check if code of conduct covers this item.
Information on disciplinary procedures for violations of company anti-corruption policies is available to workers.	AC.3c	ISO 9001:2008	Anti-corruption	G	expand 6.2.2 to cover anti-corruption. Check if code of conduct covers this item.
Information on disciplinary procedures for violations of company anti-corruption policies is available to workers.	AC.3c	ISO 14001:2004	Anti-corruption	G	expand 4.4.2 to cover anti-corruption. Check if code of conduct covers this item.
Information on disciplinary procedures for violations of company anti-corruption policies is available to workers.	AC.3c	OSHAS 18001:2007	Anti-corruption	G	expand 4.4.2 to cover anti-corruption. Check if code of conduct covers this item.
Information on disciplinary procedures for violations of company anti-corruption policies is available to workers.	AC.3c	SA8000:2008	Anti-corruption	C	covered 9.5
Information on disciplinary procedures for violations of company anti-corruption policies is available to workers.	AC.3c	ISO 26000:2010	Anti-corruption	C	covered 6.6.3
Information on disciplinary procedures for violations of company anti-corruption policies is available to workers.	AC.3c	Cefic RC Management	Anti-corruption	G	expand 3.4.6 to cover anti-corruption. Check if code of conduct covers this item.
The company actively seeks worker feedback and dialogue on its anti-corruption initiatives.	AC.3d	ISO 9001:2008	Anti-corruption	G	expand 5.5.3 to cover anti-corruption.
The company actively seeks worker feedback and dialogue on its anti-corruption initiatives.	AC.3d	ISO 14001:2004	Anti-corruption	G	expand 4.4.3 to include participation and consultation for anti-corruption.
The company actively seeks worker feedback and dialogue on its anti-corruption initiatives.	AC.3d	OSHAS 18001:2007	Anti-corruption	G	expand 4.4.3.2 to cover anti-corruption.
The company actively seeks worker feedback and dialogue on its anti-corruption initiatives.	AC.3d	SA8000:2008	Anti-corruption	C	covered 9.3
The company actively seeks worker feedback and dialogue on its anti-corruption initiatives.	AC.3d	ISO 26000:2010	Anti-corruption	C	covered 6.6.3
The company actively seeks worker feedback and dialogue on its anti-corruption initiatives.	AC.3d	Cefic RC Management	Anti-corruption	CbC	expand 3.5.6.1 to cover anti-corruption.
The company has and promotes a function by which workers can safely report suspicion of corruption related cases (e.g. hotline or mailbox) and allocates resources to systematically address the issues that are identified.	AC.3e	ISO 9001:2008	Anti-corruption	G	expand 8.5.2 to anti-corruption. Check if HR and Public Relations complaint systems cover this point
The company has and promotes a function by which workers can safely report suspicion of corruption related cases (e.g. hotline or mailbox) and allocates resources to systematically address the issues that are identified.	AC.3e	ISO 14001:2004	Anti-corruption	G	expand 4.3.1 + 4.4.3 + 4.5.3 to cover quality, OHS, labor/human rights and anti-corruption. Check if HR and Public Relations complaint systems cover this point
The company has and promotes a function by which workers can safely report suspicion of corruption related cases (e.g. hotline or mailbox) and allocates resources to systematically address the issues that are identified.	AC.3e	OSHAS 18001:2007	Anti-corruption	G	expand 4.3.1 + 4.4.3 + 4.5.3 to cover quality, env labor/human rights and anti-corruption. Check if HR and Public Relations complaint systems cover this point
The company has and promotes a function by which workers can safely report suspicion of corruption related cases (e.g. hotline or mailbox) and allocates resources to systematically address the issues that are identified.	AC.3e	SA8000:2008	Anti-corruption	C	covered 9.11 + 9.14
The company has and promotes a function by which workers can safely report suspicion of corruption related cases (e.g. hotline or mailbox) and allocates resources to systematically address the issues that are identified.	AC.3e	ISO 26000:2010	Anti-corruption	C	covered 6.6.3
The company has and promotes a function by which workers can safely report suspicion of corruption related cases (e.g. hotline or mailbox) and allocates resources to systematically address the issues that are identified.	AC.3e	Cefic RC Management	Anti-corruption	G	expand 3.3.5 + 3.6 to labor/human rights and anti-corruption. Check if HR and Public Relations complaint systems cover this point
The company has assigned different individuals or departments to be responsible for handling contracts, placing orders, receiving goods, processing invoices and making payments.	AC.4a	ISO 9001:2008	Anti-corruption	G	expand 7.4.2 + 7.4.1 to cover anti-corruption.
The company has assigned different individuals or departments to be responsible for handling contracts, placing orders, receiving goods, processing invoices and making payments.	AC.4a	ISO 14001:2004	Anti-corruption	G	expand 4.4.6 to anti-corruption.
The company has assigned different individuals or departments to be responsible for handling contracts, placing orders, receiving goods, processing invoices and making payments.	AC.4a	OSHAS 18001:2007	Anti-corruption	G	expand 4.4.6 to cover anti-corruption.
The company has assigned different individuals or departments to be responsible for handling contracts, placing orders, receiving goods, processing invoices and making payments.	AC.4a	SA8000:2008	Anti-corruption	C	covered 9.7
The company has assigned different individuals or departments to be responsible for handling contracts, placing orders, receiving goods, processing invoices and making payments.	AC.4a	ISO 26000:2010	Anti-corruption	C	covered in 6.6.3
The company has assigned different individuals or departments to be responsible for handling contracts, placing orders, receiving goods, processing invoices and making payments.	AC.4a	Cefic RC Management	Anti-corruption	G	expand 3.6.2 to cover anti-corruption.
The company mentions "anti-corruption" and/or "ethical behaviour" in its contracts with business partners.	AC.4b	ISO 9001:2008	Anti-corruption	G	expand 7.4.2 + 7.4.1 to cover anti-corruption.
The company mentions "anti-corruption" and/or "ethical behaviour" in its contracts with business partners.	AC.4b	ISO 14001:2004	Anti-corruption	G	expand 4.4.6 to anti-corruption.
The company mentions "anti-corruption" and/or "ethical behaviour" in its contracts with business partners.	AC.4b	OSHAS 18001:2007	Anti-corruption	G	expand 4.4.6 to cover anti-corruption.
The company mentions "anti-corruption" and/or "ethical behaviour" in its contracts with business partners.	AC.4b	SA8000:2008	Anti-corruption	C	covered 9.7
The company mentions "anti-corruption" and/or "ethical behaviour" in its contracts with business partners.	AC.4b	ISO 26000:2010	Anti-corruption	C	covered in 6.6.3
The company mentions "anti-corruption" and/or "ethical behaviour" in its contracts with business partners.	AC.4b	Cefic RC Management	Anti-corruption	G	expand 3.6.2 to cover anti-corruption.
The company prohibits informal employment and any 'off the books' record-keeping	AC.4c	ISO 9001:2008	Anti-corruption	G	expand 7.4.2 + 7.4.1 to cover anti-corruption.
The company prohibits informal employment and any 'off the books' record-keeping	AC.4c	ISO 14001:2004	Anti-corruption	G	expand 4.4.6 to anti-corruption.
The company prohibits informal employment and any 'off the books' record-keeping	AC.4c	OSHAS 18001:2007	Anti-corruption	G	expand 4.4.6 to cover anti-corruption.
The company prohibits informal employment and any 'off the books' record-keeping	AC.4c	SA8000:2008	Anti-corruption	C	covered 9.7

The company prohibits informal employment and any 'off the books' record-keeping	AC.4c	ISO 26000:2010	Anti-corruption	C	covered in 6.6.3
The company prohibits informal employment and any 'off the books' record-keeping	AC.4c	Cefic RC Management	Anti-corruption	G	expand 3.6.2 to cover anti-corruption.
The company performs internal audits and has checks in place in connection with all anti-corruption commitments.	AC.4d	ISO 9001:2008	Anti-corruption	G	expand 8.2.2 to cover anti-corruption. Check if code of conduct covers this item
The company performs internal audits and has checks in place in connection with all anti-corruption commitments.	AC.4d	ISO 14001:2004	Anti-corruption	G	expand 4.5.4 to cover anti-corruption. Check if code of conduct covers this item
The company performs internal audits and has checks in place in connection with all anti-corruption commitments.	AC.4d	OSHAS 18001:2007	Anti-corruption	G	expand 4.5.4 to cover anti-corruption. Check if code of conduct covers this item
The company performs internal audits and has checks in place in connection with all anti-corruption commitments.	AC.4d	SA8000:2008	Anti-corruption	CbC	expand 9.15 to cover internal audits
The company performs internal audits and has checks in place in connection with all anti-corruption commitments.	AC.4d	ISO 26000:2010	Anti-corruption	CbC	expand 6.6.3 to cover audits
The company performs internal audits and has checks in place in connection with all anti-corruption commitments.	AC.4d	Cefic RC Management	Anti-corruption	G	expand 3.7.3 to cover anti-corruption. Check if code of conduct covers this item
The company's procurement, financial and internal audit personnel have clear instructions to look for and to identify alarms, report them to management, and follow-up counter measures.	AC.4e	ISO 9001:2008	Anti-corruption	G	expand 8.2.2 to cover anti-corruption. Check if code of conduct covers this item
The company's procurement, financial and internal audit personnel have clear instructions to look for and to identify alarms, report them to management, and follow-up counter measures.	AC.4e	ISO 14001:2004	Anti-corruption	G	expand 4.5.4 to cover anti-corruption. Check if code of conduct covers this item
The company's procurement, financial and internal audit personnel have clear instructions to look for and to identify alarms, report them to management, and follow-up counter measures.	AC.4e	OSHAS 18001:2007	Anti-corruption	G	expand 4.5.4 to cover anti-corruption. Check if code of conduct covers this item
The company's procurement, financial and internal audit personnel have clear instructions to look for and to identify alarms, report them to management, and follow-up counter measures.	AC.4e	SA8000:2008	Anti-corruption	CbC	expand 9.15 to cover internal audits
The company's procurement, financial and internal audit personnel have clear instructions to look for and to identify alarms, report them to management, and follow-up counter measures.	AC.4e	ISO 26000:2010	Anti-corruption	CbC	expand 6.6.3 to cover audits
The company's procurement, financial and internal audit personnel have clear instructions to look for and to identify alarms, report them to management, and follow-up counter measures.	AC.4e	Cefic RC Management	Anti-corruption	G	expand 3.7.3 to cover anti-corruption. Check if code of conduct covers this item
The company requests external auditors to maintain a critical eye and follow all alarms and irregularities.	AC.4f	ISO 9001:2008	Anti-corruption	G	expand 8.2.2 to cover anti-corruption. Check if code of conduct covers this item
The company requests external auditors to maintain a critical eye and follow all alarms and irregularities.	AC.4f	ISO 14001:2004	Anti-corruption	G	expand 4.5.4 to cover anti-corruption. Check if code of conduct covers this item
The company requests external auditors to maintain a critical eye and follow all alarms and irregularities.	AC.4f	OSHAS 18001:2007	Anti-corruption	G	expand 4.5.4 to cover anti-corruption. Check if code of conduct covers this item
The company requests external auditors to maintain a critical eye and follow all alarms and irregularities.	AC.4f	SA8000:2008	Anti-corruption	C	covered 9.15
The company requests external auditors to maintain a critical eye and follow all alarms and irregularities.	AC.4f	ISO 26000:2010	Anti-corruption	CbC	expand 6.6.3 to cover audits
The company requests external auditors to maintain a critical eye and follow all alarms and irregularities.	AC.4f	Cefic RC Management	Anti-corruption	G	expand 3.7.3 to cover anti-corruption. Check if code of conduct covers this item
Any alarm or irregularity reported by external auditors is systematically addressed by management.	AC.4g	ISO 9001:2008	Anti-corruption	G	expand 8.5.1 and 5.6 to cover anti-corruption. Check if code of conduct covers this item
Any alarm or irregularity reported by external auditors is systematically addressed by management.	AC.4g	ISO 14001:2004	Anti-corruption	G	expand 4.3.3 and 4.6 to cover anti-corruption. Check if code of conduct covers this item
Any alarm or irregularity reported by external auditors is systematically addressed by management.	AC.4g	OSHAS 18001:2007	Anti-corruption	G	expand 4.3.3 and 4.6 to cover anti-corruption. Check if code of conduct covers this item
Any alarm or irregularity reported by external auditors is systematically addressed by management.	AC.4g	SA8000:2008	Anti-corruption	C	covered 9.2
Any alarm or irregularity reported by external auditors is systematically addressed by management.	AC.4g	ISO 26000:2010	Anti-corruption	C	covered 6.6.3
Any alarm or irregularity reported by external auditors is systematically addressed by management.	AC.4g	Cefic RC Management	Anti-corruption	G	expand 3.7.4 & 3.8 to cover anti-corruption. Check if code of conduct covers this item
The company monitors compliance and continuously identifies strengths and weaknesses in the anti-corruption initiatives to remain effective and up-to-date in addressing changing risks.	AC.4h	ISO 9001:2008	Anti-corruption	G	expand 8.2 to cover energy & greenhouse gas emissions. Check for coverage emission trading scheme
The company monitors compliance and continuously identifies strengths and weaknesses in the anti-corruption initiatives to remain effective and up-to-date in addressing changing risks.	AC.4h	ISO 14001:2004	Anti-corruption	G	expand 4.5.1 & 4.5.1 to cover anti-corruption. Check if code of conduct covers
The company monitors compliance and continuously identifies strengths and weaknesses in the anti-corruption initiatives to remain effective and up-to-date in addressing changing risks.	AC.4h	OSHAS 18001:2007	Anti-corruption	G	expand 4.5.1 & 4.5.1 to cover anti-corruption. Check if code of conduct covers
The company monitors compliance and continuously identifies strengths and weaknesses in the anti-corruption initiatives to remain effective and up-to-date in addressing changing risks.	AC.4h	SA8000:2008	Anti-corruption	C	covered 9.5
The company monitors compliance and continuously identifies strengths and weaknesses in the anti-corruption initiatives to remain effective and up-to-date in addressing changing risks.	AC.4h	ISO 26000:2010	Anti-corruption	C	covered 6.6.3
The company monitors compliance and continuously identifies strengths and weaknesses in the anti-corruption initiatives to remain effective and up-to-date in addressing changing risks.	AC.4h	Cefic RC Management	Anti-corruption	G	expand 3.7.1 to cover anti-corruption. Check if code of conduct covers
The company conducts an inquiry and/or attentiveness (e.g. financial, legal, labour, tax, IT, environment, market/commercial) on all agents, intermediaries and consultants.	AC.5a	ISO 9001:2008	Anti-corruption	G	expand 7.4.3 + 7.4.1 to cover anti-corruption. Check if code of conduct covers
The company conducts an inquiry and/or attentiveness (e.g. financial, legal, labour, tax, IT, environment, market/commercial) on all agents, intermediaries and consultants.	AC.5a	ISO 14001:2004	Anti-corruption	G	expand 4.4.6 to cover anti-corruption. Check if code of conduct covers
The company conducts an inquiry and/or attentiveness (e.g. financial, legal, labour, tax, IT, environment, market/commercial) on all agents, intermediaries and consultants.	AC.5a	OSHAS 18001:2007	Anti-corruption	G	expand 4.4.6 to cover anti-corruption. Check if code of conduct covers
The company conducts an inquiry and/or attentiveness (e.g. financial, legal, labour, tax, IT, environment, market/commercial) on all agents, intermediaries and consultants.	AC.5a	SA8000:2008	Anti-corruption	C	covered 9.7
The company conducts an inquiry and/or attentiveness (e.g. financial, legal, labour, tax, IT, environment, market/commercial) on all agents, intermediaries and consultants.	AC.5a	ISO 26000:2010	Anti-corruption	C	covered 6.6.3.
The company conducts an inquiry and/or attentiveness (e.g. financial, legal, labour, tax, IT, environment, market/commercial) on all agents, intermediaries and consultants.	AC.5a	Cefic RC Management	Anti-corruption	G	expand 3.6.2 to cover anti-corruption. Check if code of conduct covers
All agreements with agents, intermediaries and consultants are fully documented in written, signed contracts.	AC.5b	ISO 9001:2008	Anti-corruption	G	expand 7.4.3 + 7.4.1 to cover anti-corruption. Check if code of conduct covers
All agreements with agents, intermediaries and consultants are fully documented in written, signed contracts.	AC.5b	ISO 14001:2004	Anti-corruption	G	expand 4.4.6 to cover anti-corruption. Check if code of conduct covers

All agreements with agents, intermediaries and consultants are fully documented in written, signed contracts.	AC.5b	OSHAS 18001:2007	Anti-corruption	G	expand 4.4.6 to cover anti-corruption. Check if code of conduct covers
All agreements with agents, intermediaries and consultants are fully documented in written, signed contracts.	AC.5b	SA8000:2008	Anti-corruption	C	covered 9.7
All agreements with agents, intermediaries and consultants are fully documented in written, signed contracts.	AC.5b	ISO 26000:2010	Anti-corruption	C	covered 6.6.3.
All agreements with agents, intermediaries and consultants are fully documented in written, signed contracts.	AC.5b	Cefic RC Management	Anti-corruption	G	expand 3.6.2 to cover anti-corruption. Check if code of conduct covers
The selection and terms of reference of agents, intermediaries or consultants are approved at the senior management level or at a level above that of the management involved in the operations for which the intermediary is hired.	AC.5c	ISO 9001:2008	Anti-corruption	G	expand 7.4.3 + 7.4.1 to cover anti-corruption. Check if code of conduct covers
The selection and terms of reference of agents, intermediaries or consultants are approved at the senior management level or at a level above that of the management involved in the operations for which the intermediary is hired.	AC.5c	ISO 14001:2004	Anti-corruption	G	expand 4.4.6 to cover anti-corruption. Check if code of conduct covers
The selection and terms of reference of agents, intermediaries or consultants are approved at the senior management level or at a level above that of the management involved in the operations for which the intermediary is hired.	AC.5c	OSHAS 18001:2007	Anti-corruption	G	expand 4.4.6 to cover anti-corruption. Check if code of conduct covers
The selection and terms of reference of agents, intermediaries or consultants are approved at the senior management level or at a level above that of the management involved in the operations for which the intermediary is hired.	AC.5c	SA8000:2008	Anti-corruption	C	covered 9.7
The selection and terms of reference of agents, intermediaries or consultants are approved at the senior management level or at a level above that of the management involved in the operations for which the intermediary is hired.	AC.5c	ISO 26000:2010	Anti-corruption	C	covered 6.6.3.
The selection and terms of reference of agents, intermediaries or consultants are approved at the senior management level or at a level above that of the management involved in the operations for which the intermediary is hired.	AC.5c	Cefic RC Management	Anti-corruption	G	expand 3.6.2 to cover anti-corruption. Check if code of conduct covers
Contracts with agents, intermediaries and consultants include a section on anti-corruption and that the contract-holder must comply with all applicable laws and regulations.	AC.5d	ISO 9001:2008	Anti-corruption	G	expand 7.4.3 + 7.4.1 to cover anti-corruption. Check if code of conduct covers
Contracts with agents, intermediaries and consultants include a section on anti-corruption and that the contract-holder must comply with all applicable laws and regulations.	AC.5d	ISO 14001:2004	Anti-corruption	G	expand 4.4.6 to cover anti-corruption. Check if code of conduct covers
Contracts with agents, intermediaries and consultants include a section on anti-corruption and that the contract-holder must comply with all applicable laws and regulations.	AC.5d	OSHAS 18001:2007	Anti-corruption	G	expand 4.4.6 to cover anti-corruption. Check if code of conduct covers
Contracts with agents, intermediaries and consultants include a section on anti-corruption and that the contract-holder must comply with all applicable laws and regulations.	AC.5d	SA8000:2008	Anti-corruption	C	covered 9.7
Contracts with agents, intermediaries and consultants include a section on anti-corruption and that the contract-holder must comply with all applicable laws and regulations.	AC.5d	ISO 26000:2010	Anti-corruption	C	covered 6.6.3.
Contracts with agents, intermediaries and consultants include a section on anti-corruption and that the contract-holder must comply with all applicable laws and regulations.	AC.5d	Cefic RC Management	Anti-corruption	G	expand 3.6.2 to cover anti-corruption. Check if code of conduct covers
Agents, intermediaries and consultants are provided with information on the company's anti-corruption commitment, anti-corruption policies, training material on anti-corrupt behaviour and information on disciplinary procedures for violations of company anti-corruption policies.	AC.5e	ISO 9001:2008	Anti-corruption	G	expand 7.4.3 + 7.4.1 to cover anti-corruption. Check if code of conduct covers
Agents, intermediaries and consultants are provided with information on the company's anti-corruption commitment, anti-corruption policies, training material on anti-corrupt behaviour and information on disciplinary procedures for violations of company anti-corruption policies.	AC.5e	ISO 14001:2004	Anti-corruption	G	expand 4.4.6 to cover anti-corruption. Check if code of conduct covers
Agents, intermediaries and consultants are provided with information on the company's anti-corruption commitment, anti-corruption policies, training material on anti-corrupt behaviour and information on disciplinary procedures for violations of company anti-corruption policies.	AC.5e	OSHAS 18001:2007	Anti-corruption	G	expand 4.4.6 to cover anti-corruption. Check if code of conduct covers
Agents, intermediaries and consultants are provided with information on the company's anti-corruption commitment, anti-corruption policies, training material on anti-corrupt behaviour and information on disciplinary procedures for violations of company anti-corruption policies.	AC.5e	SA8000:2008	Anti-corruption	C	covered 9.7
Agents, intermediaries and consultants are provided with information on the company's anti-corruption commitment, anti-corruption policies, training material on anti-corrupt behaviour and information on disciplinary procedures for violations of company anti-corruption policies.	AC.5e	ISO 26000:2010	Anti-corruption	C	covered 6.6.3.
Agents, intermediaries and consultants are provided with information on the company's anti-corruption commitment, anti-corruption policies, training material on anti-corrupt behaviour and information on disciplinary procedures for violations of company anti-corruption policies.	AC.5e	Cefic RC Management	Anti-corruption	G	expand 3.6.2 to cover anti-corruption. Check if code of conduct covers
The company ensures that payment to agents, intermediaries and consultants are in line with standard payments for other service providers of similar ranking.	AC.5f	ISO 9001:2008	Anti-corruption	G	expand 7.4.3 + 7.4.1 to cover anti-corruption. Check if code of conduct covers
The company ensures that payment to agents, intermediaries and consultants are in line with standard payments for other service providers of similar ranking.	AC.5f	ISO 14001:2004	Anti-corruption	G	expand 4.4.6 to cover anti-corruption. Check if code of conduct covers
The company ensures that payment to agents, intermediaries and consultants are in line with standard payments for other service providers of similar ranking.	AC.5f	OSHAS 18001:2007	Anti-corruption	G	expand 4.4.6 to cover anti-corruption. Check if code of conduct covers
The company ensures that payment to agents, intermediaries and consultants are in line with standard payments for other service providers of similar ranking.	AC.5f	SA8000:2008	Anti-corruption	C	covered 9.7
The company ensures that payment to agents, intermediaries and consultants are in line with standard payments for other service providers of similar ranking.	AC.5f	ISO 26000:2010	Anti-corruption	C	covered 6.6.3.
The company ensures that payment to agents, intermediaries and consultants are in line with standard payments for other service providers of similar ranking.	AC.5f	Cefic RC Management	Anti-corruption	G	expand 3.6.2 to cover anti-corruption. Check if code of conduct covers

The company only makes payments by bank transfer or check - never in cash - in the country of the agent, intermediary and consultant and never to a third party without prior examination.	AC.5g	ISO 9001:2008	Anti-corruption	G	expand 7.4.3 + 7.4.1 to cover anti-corruption. Check if code of conduct covers
The company only makes payments by bank transfer or check - never in cash - in the country of the agent, intermediary and consultant and never to a third party without prior examination.	AC.5g	ISO 14001:2004	Anti-corruption	G	expand 4.4.6 to cover anti-corruption. Check if code of conduct covers
The company only makes payments by bank transfer or check - never in cash - in the country of the agent, intermediary and consultant and never to a third party without prior examination.	AC.5g	OSHAS 18001:2007	Anti-corruption	G	expand 4.4.6 to cover anti-corruption. Check if code of conduct covers
The company only makes payments by bank transfer or check - never in cash - in the country of the agent, intermediary and consultant and never to a third party without prior examination.	AC.5g	SA8000:2008	Anti-corruption	C	covered 9.7
The company only makes payments by bank transfer or check - never in cash - in the country of the agent, intermediary and consultant and never to a third party without prior examination.	AC.5g	ISO 26000:2010	Anti-corruption	C	covered 6.6.3.
The company only makes payments by bank transfer or check - never in cash - in the country of the agent, intermediary and consultant and never to a third party without prior examination.	AC.5g	Cefic RC Management	Anti-corruption	G	expand 3.6.2 to cover anti-corruption. Check if code of conduct covers
The company shares experience, procedures and challenges of corruption with other organizations i.e. the local business community, sector initiatives, networks etc.	AC.6a	ISO 9001:2008	Anti-corruption	G	Add external communication to cover communication beyond customers and to include anti-corruption. Add community as stakeholder.
The company shares experience, procedures and challenges of corruption with other organizations i.e. the local business community, sector initiatives, networks etc.	AC.6a	ISO 14001:2004	Anti-corruption	G	Expand 4.4.3 to include anti-corruption.
The company shares experience, procedures and challenges of corruption with other organizations i.e. the local business community, sector initiatives, networks etc.	AC.6a	OSHAS 18001:2007	Anti-corruption	G	Expand 4.4.3 to include anti-corruption
The company shares experience, procedures and challenges of corruption with other organizations i.e. the local business community, sector initiatives, networks etc.	AC.6a	SA8000:2008	Anti-corruption	C	Covered 9.1e & 9.13 & 9.14
The company shares experience, procedures and challenges of corruption with other organizations i.e. the local business community, sector initiatives, networks etc.	AC.6a	ISO 26000:2010	Anti-corruption	C	covered 6.6.3 & 7.3.3.2
The company shares experience, procedures and challenges of corruption with other organizations i.e. the local business community, sector initiatives, networks etc.	AC.6a	Cefic RC Management	Anti-corruption	G	expand 3.5.6 to cover anti-corruption
The company has initiated or joined initiatives with other companies in the same sector for the purpose of promoting a fair business environment.	AC.6b	ISO 9001:2008	Anti-corruption	G	Add external communication to cover communication beyond customers and to include anti-corruption.
The company has initiated or joined initiatives with other companies in the same sector for the purpose of promoting a fair business environment.	AC.6b	ISO 14001:2004	Anti-corruption	G	Expand 4.4.3 to include anti-corruption.
The company has initiated or joined initiatives with other companies in the same sector for the purpose of promoting a fair business environment.	AC.6b	OSHAS 18001:2007	Anti-corruption	G	Expand 4.4.3 to include anti-corruption
The company has initiated or joined initiatives with other companies in the same sector for the purpose of promoting a fair business environment.	AC.6b	SA8000:2008	Anti-corruption	C	Covered 9.1e & 9.13 & 9.14
The company has initiated or joined initiatives with other companies in the same sector for the purpose of promoting a fair business environment.	AC.6b	ISO 26000:2010	Anti-corruption	C	covered 6.6.3 & 7.3.3.2
The company has initiated or joined initiatives with other companies in the same sector for the purpose of promoting a fair business environment.	AC.6b	Cefic RC Management	Anti-corruption	G	expand 3.5.6 to cover anti-corruption
The company stimulates multi-stakeholder dialogue on challenges of corruption.	AC.6c	ISO 9001:2008	Anti-corruption	G	Add external communication to cover communication beyond customers and to include anti-corruption.
The company stimulates multi-stakeholder dialogue on challenges of corruption.	AC.6c	ISO 14001:2004	Anti-corruption	G	Expand 4.4.3 to include anti-corruption.
The company stimulates multi-stakeholder dialogue on challenges of corruption.	AC.6c	OSHAS 18001:2007	Anti-corruption	G	Expand 4.4.3 to include anti-corruption
The company stimulates multi-stakeholder dialogue on challenges of corruption.	AC.6c	SA8000:2008	Anti-corruption	C	Covered 9.1e & 9.13 & 9.14
The company stimulates multi-stakeholder dialogue on challenges of corruption.	AC.6c	ISO 26000:2010	Anti-corruption	C	covered 6.6.3 & 7.3.3.2
The company stimulates multi-stakeholder dialogue on challenges of corruption.	AC.6c	Cefic RC Management	Anti-corruption	G	expand 3.5.6 to cover anti-corruption
The company encourages the local business community and business partners to initiate cooperation to fight corruption.	AC.6d	ISO 9001:2008	Anti-corruption	G	Add external communication to cover communication beyond customers and to include anti-corruption.
The company encourages the local business community and business partners to initiate cooperation to fight corruption.	AC.6d	ISO 14001:2004	Anti-corruption	G	Expand 4.4.3 to include anti-corruption.
The company encourages the local business community and business partners to initiate cooperation to fight corruption.	AC.6d	OSHAS 18001:2007	Anti-corruption	G	Expand 4.4.3 to include anti-corruption
The company encourages the local business community and business partners to initiate cooperation to fight corruption.	AC.6d	SA8000:2008	Anti-corruption	C	Covered 9.1e & 9.13 & 9.14
The company encourages the local business community and business partners to initiate cooperation to fight corruption.	AC.6d	ISO 26000:2010	Anti-corruption	C	covered 6.6.3 & 7.3.3.2
The company encourages the local business community and business partners to initiate cooperation to fight corruption.	AC.6d	Cefic RC Management	Anti-corruption	G	expand 3.5.6 to cover anti-corruption